

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

SRI LANKA

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE SRI LANKA

Section One: The Availability of Budget Documents	4
Table 1. Budget Year of Documents Used in Completing the Questionnaire	5
Table 2. Key Budget Documents Used: Full Titles and Internet Links.....	6
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal.....	8
Table 4. Distribution of the Enacted Budget and Other Reports	9
Section Two: The Executive’s Budget Proposal	10
Estimates for the Budget Year and Beyond.....	11
Estimates for Years Prior to the Budget Year.....	22
Comprehensiveness.....	34
The Budget Narrative & Performance Monitoring.....	41
Additional Key Information for Budget Analysis & Monitoring	45
Section Three: The Budget Process	54
Executive’s Formulation of the Budget	55
Legislative Approval of the Budget.....	61
Executive’s Implementation of the Budget.....	65
Year-end Report and the Supreme Audit Institution	79

Section One: The Availability of Budget Documents

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

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2006
Budget Summary	2007
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	NA
Enacted Budget	2006
In-Year Reports	2006
Mid-Year Report	2007
Year-End Report	2007
Audit Report	2006

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

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Medium-Term Macroeconomic Framework (2006-2009) http://www.treasury.gov.lk/FPPFM/fpd/budget.htm
Budget Summary	Budget Brief -2007, 08-12-2006 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/budget2006dec/spotlight%202006dec.pdf Budget Speech - 2007 , 08-12-2006 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/budget2006dec/budget2006english.pdf ,
Executive’s Budget Proposal	Appropriation BILL 2007 http://www.documents.gov.lk/Bills/2007/Parliament%20of%20The%20Democratic%20Socialist%20Republic/Parliament%20of%20the.pdf
Budget Document One in Support of the Executive’s Budget Proposal	Fiscal strategy Statement 2006 - 2009 and Budget, economic and Fiscal position report 2006, http://www.treasury.gov.lk/budgetfra.htm Fiscal Management Report 2007 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/budget2006/dec/Fiscal%20Strategy%20Statement%20english
Budget Document Two in Support of the Executive’s Budget Proposal	National Development Strategy [MAHINDA RANDORA], January 2006 http://www.treasury.gov.lk/indexbdgt2008specialpage.htm

Budget Document Three in Support of the Executive's Budget Proposal	Budget Estimates 2007 http://www.treasury.gov.lk/BOM/nbd
Citizens Budget	Not Produced
Enacted Budget	Appropriation Act for the financial year 2007 published in the gazette on 15 th December 2006 http://www.lawnet.lk/section.php?file= http://www.lawnet.lk/docs/statutes/cons_stat_up2_2006/indexes/2006Y0V0C47A.html
In-Year Reports	Monthly Reports of the treasury operations and National Budget Department: produced and available to the public, but not available on the Internet
Mid-Year Review	Mid Year Fiscal Position Report 2007 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/frmamidyear2007-eng.pdf

Year-End Report	Financial Statements for the year ended 31st December [published as year end report] 2006 and 2007. 2006 statement only available on the Internet http://www.treasury.gov.lk and refer State Accounts Department
Audit Report	Audit Report 2006 http://www.auditorgeneral.lk
Other Documents	Timetable for budget's formulation: Budget Call 2007
Relevant Ministries & Departments	Government Treasury - http://www.treasury.gov.lk Ministry of Finance - http://www.mof.gov.lk Auditor Generals' Department - http://www.auditorgeneral.lk Department of National Budget - http://www.nbd.gov.lk Department of Fiscal Policy Department of National Planning

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

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

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Referred document is Budget Estimates 2007 as supporting budget document. The classification presented in the 'Expenditure Estimates 2005, 2006, 2007, and refer to http://www.treasury.gov.lk/BOM/nbd/pdfdocs/expenditure2007.pdf</p> <p><u>Comment:</u> Limited printed copies available of such documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function.</p> <p>d. No expenditures classified by function are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Referred document is Budget Estimates 2007 as supporting budget document. Functional classification presented in "Expenditure Estimates 2005, 2006, 2007" summary of expenditure by program and refer to http://www.treasury.gov.lk/BOM/ndd/pdfdocs/expenditure2006.pdf</p> <p><u>Comment:</u> Limited printed copies available for the public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <p>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by economic classification.</p> <p>d. No expenditures classified by economic classification are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Referred document is Budget Estimates 2007 as supporting budget document. Economic classification presented in , 'Expenditure Estimates 2007, National level financing refer to http://www.treasury.gov.lk/BOM/ndd/pdfdocs/expenditure2006.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Referred document is Budget Estimates 2007 as supporting budget document Refer http://www: treasury.gov.lk/BOM/nbd/pdfdocs/expenditure.pdf Program level data are presented in budget estimate 2006 volume I, page 06 onwards and 2007 volume I, page 09 onwards</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate expenditure are presented. No, multi-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Referred document is Budget Estimates 2007. Estimates of aggregate expenditure are presented in expenditure estimates 2007 Refer http://www: treasury.gov.lk/BOM/nbd/pdfdocs/expenditure.pdf Development framework 2006 - 2016 and the Budget estimates 2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Disaggregated data is produced for the parliament by separate administrative heads. Refer to: http://www.treasury.gov.lk/BOM/ndd/pdfdocs/expenditure2006.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Information available in the budget estimates 2006, page xxxi and in 2007, page xxiii</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Information is presented on page 42 and on page xxxi of the budget estimates 2006, and in 2007 page xxiv and xxv</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate revenue are presented. No, multi-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> This information is available on page 6 of the Budget 2006 under the Fiscal Management Responsibility Act No. 03 of 2003 for 2005 - 2009 and on page 19 of Fiscal Management Report 2007 - 16/11/2006 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/budget2006/dec/Fiscal%20Strategy%20Statement%20english</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Revenue estimates for a multi-year period are provided in budget estimates 2006 and 2007 Refer: Budget estimates 2006 and 2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Supporting information is presented on page 25 Fiscal Management Report 2007 Ministry of Finance and Planning</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The information is presented on page 41 of the Fiscal Management Report 2007, Ministry of Finance and Planning Refer Fiscal Management Report -2007 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/budget2007/FMRAE.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?
- a. Yes, extensive information related to the composition of government debt is presented.
 - b. Yes, key additional information is presented, but some details are excluded.
 - c. Yes, some additional information is presented, but it lacks important details.
 - d. No, additional information related to the composition of government debt is not presented.
 - e. Not applicable/other (please comment).

Citation:

This information is not available for the budget year 2006 or in any supporting budget documents.

Comment:

Researcher's Response to this Question was "d."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "b" because it presents information such as domestic and foreign division of debt but not interest rates on different debt, maturity profiles and currency denomination.

Researcher Response: I chose my answer "d" because interest rates related information on the debt, maturity profile of the debt, currency denomination of the debt not given.

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.

d

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in, http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/ecofinstat/MacroEconomicFramework.pdf and in Budget Economic and Fiscal Position Report - 2006</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is available in the budget speech 2006, Page 1- 2 of Annexure II and in page 2 - 15 of the budget brief 2006</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” as no sensitivity analysis is done using different assumptions. The budget is prepared on forecasts based on current and past economic conditions.</p> <p><u>Researcher Response:</u> I chose my answer “b” because not based on different assumptions only with macroeconomic assumptions, but some details are excluded.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <p>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on expenditures is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Related information is presented in the Budget speech 2006 and proposals presented in this speech shows only the expenditure component, Statement under the FMRA No. 03 Of 2003 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/budget2006/dec/Fiscal%20Strategy%20Statement%20english</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <p>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on revenues is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Related information is available in the budget speech 2006, Page 1- 11 of Annexure I</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Budget estimates 2006 shows estimated figures only on expenditure classified by expenditure category for the BY-1 in page 46</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Budget estimates 2006 shows estimated figures only on expenditure classified by expenditure category for the BY-1 on page 51</p> <p><u>Comment:</u> There were new practices adopted after the 2005 budget, e.g. it was the first time there were seven court cases filed against the Appropriation bill 2007 after presenting the 2007 budget proposal</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Expenditure for the year preceding the budget year (BY-1) is not presented</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” This is available in the “summary of the budget 2007”: http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/budget2007/BUDGETSPEECH2007.pdf This is to the most part compatible with IMF standards regarding “economic classification.” (See p.63 of the IMF manual available in: http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf)</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” See Annexure V “Summary of the Budget” in Budget Speech 2007.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answer across countries.</p>	a
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<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Expenditure for individual programs for BY-1 presented in Budget Estimates 2005, 2006 and 2007 http://www.treasury.gov.lk/BOM/nbd</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Actual expenditure is presented for any period in BY-1</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” It says data have been revised but not given any exact time.</p> <p><u>Researcher Response:</u> I chose my answer “b” because it only reflects less than six months of actual expenditure.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” in light of peer reviewer comment.</p>	<p>C</p>
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<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Actual expenditure of BY -2 is presented on page 18 and page 46 in the Budget Estimates 2006</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Estimated data are given only for one preceding year (BY-1). See Budget Speech.</p> <p><u>Researcher Response:</u> I chose my answer “a” because estimates are given more than one year.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers.</p>	<p>a</p>
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<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Actual expenditure of BY - 2 is presented on page 47 of the Budget Estimates 2006</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” Estimated values for BY-2 or more years are not given.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a.” Estimates for BY-1 and actual data for BY-2 are presented.</p>	<p>a</p>
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<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2006, page 47</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Information is adjusted and this can be identified in Budget Estimates 2006 Vol I, page 18. But adjustments may not be fully accurate in all cases, due to frequent changes.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Both estimated and revised data for the preceding year (BY-1) are given and classified in a consistent manner.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	b

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Page 31 of the Budget Estimates 2006</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Page 32 of the Budget Estimates 2006</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” See Annexure IV “Summary of the Budget” in Budget Speech 2007.</p> <p><u>Researcher Response:</u> I chose my answer “c” because not all estimated updated.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c.”</p>	<p>c</p>
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<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Page 31 of the Budget Estimates 2006</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Estimates for BY-2 or more years are not reported.</p> <p><u>Researcher Response:</u> I chose my answer “a.” See the clarification given in QS 31</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” consistent with researcher’s comments.</p>	<p>a</p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Actual revenue classifications are given in BY-3 and BY-2 and Revised estimates of BY-1 given on page 31 of the Budget Estimates 2006</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” Refer reviewer’s comments on question 30.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire. Even in BY-3 it is clearly given.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” consistent with researcher’s comments.</p>	a
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> page 31 of the Budget Estimates 2006</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Information on government debt for BY-1 is given on page 20 of the Budget Estimates 2006 vol I</p> <p><u>Comment:</u> There were new practices adopted after the 2005 budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” See Annexure IV “Summary of the Budget” in Budget Speech 2007.</p> <p><u>Researcher Response:</u> I chose my answer “b” because in the summary extensive information is not provided.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” in light of researcher’s comment.</p>	b
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Page 20 of the Budget Estimate 2006 www.treasury.gov.lk/BOM/nbd/pdfdocs/expenditure2006.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Any of the Budget documents released to the public do not contain information on extra-budgetary funds</p> <p><u>Comment:</u> Currently, the Ministry of Finance is in the process of giving details as much as possible but not in time we engaged in this assignment</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Transfers and Subsidies to Provincial councils, Public institutions, Public Enterprises, Financial institutions are listed separately in the Budget Estimates, Vol. I, page 17 of 2003 [actual], 2004 [actual], 2005 [estimate] and the current budget year 2006 [estimate].</p> <p><u>Comment:</u> There were new practices adopted after the 2005 budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <p>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on transfers to public corporations is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Information presented in the Summary of Expenditure by Object Code as under Transfers Obj. Code 1504 and under the Capital Grants Obj. Code 2202 http://www.treasury.gov.lk/BOM/nbd/pdfdocs/expenditurepdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <p>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</p> <p>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on quasi-fiscal activities is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> MOF does not have properly identified quasi-fiscal activities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Information presented on page 32 of Vol. 1, Budget Estimates 2006 http://www.treasury.gov.lk/BOM/nbd/pdfdocs/expenditurepdf</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after 2005 budget</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Information is not available in any of the budget documents released to the public</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Information on expenditure arrears is not available in any of the budget documents released to the public</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Information is presented under Notes to Financial Statements as Note 31 - Statement of Contingent Liabilities on page 248 of the annual Report 2006. Refer to http://www.treasury.gov.lk/BOM/nbd/pdfdocs/expenditurepdf</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Projections for civil service pensions are given in 2007 and 2008 on page 200 of the Budget Estimates 2006, Vol. I</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Information is presented in budget estimates 2006 on how the expenditure is to be financed e.g., contributions made by foreign aid loans and grants. Refer page 135 - 160 [Chapter Foreign Aid] But in-kind contributions are not identified.</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Some information presented on page 501 of the Budget Estimates 2006</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Information is presented on page 35 - 43 of the Annual Report 2006 Refer http://www.treasury.gov.lk/BOM/nbd/pdfdocs/expenditurepdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none">a. One percent or less of expenditure is dedicated to secret items.b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.e. Not applicable/other (please comment). <p><u>Citation:</u> Expenditure dedicated to secret items are reflected in the aggregate figures under the respective ministry heads but cannot be identified specifically</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <p>a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the link between the budget and the government's stated policy goals is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> A ten year horizon Development Framework 2006 - 2016 [Vision for a New Sri Lanka - Mahinda Chintana and Mahinda Randora- Department of national Planning, Ministry of Finance and Planning Budget Speech 2006 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/budget2006dec/budget2006english.pdf</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after 05 budget based on the comments/inputs received by the civil society organizations and activists.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> A ten year horizon Development Framework 2006 - 2016 [Vision for a New Sri Lanka - Mahinda Chintana and Mahinda Randora- Department of national Planning, Ministry of Finance and Planning</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Information is presented on page 37 of the Statements under the FMRA - Budget 2006</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Government presents non-financial data only for special and new programs.</p> <p><u>Researcher Response:</u> I chose my answer “a” because relevant data for all programs are presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” in light of the peer reviewer’s comment.</p>	b
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u> Information is presented under Sectoral Perspectives [Chapter 6- page 169-215] of the Annual Report 2006</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two:</u> See Mahinda Chintana Ten Year Development Plan available online from Ministry of Finance website. http://www.treasury.gov.lk/EPPRM/npd/pdfdocs/budget2007/MahindaChintanaTenYearDevelopmentPlan.pdf</p>	a
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <p>a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Information available in the budget speech 2006, annexure I, page 1 - 11</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Details available in the Budget Speech 2006, page 11-29</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Page 35 - 45 of the Annual Report 2006 http://www.treasury.gov.lk/docs/annualreport.pdf</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists. The public awareness program implemented by the Department of Inland Revenue may also be another reason for the above change.</p> <p><u>Researcher’s Comment to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” No detailed analysis is made on tax burden. Only a narrative analysis is made.</p> <p><u>Researcher Response:</u> I chose my answer “a” because detailed version is presented by the Tax division of the Inland Revenue Department</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” in light of peer reviewer comment.</p>	<p>b</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The information is available in the Budget Speech 2006, Page 11 -29</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “b.” FISCAL MANAGEMENT (RESPONSIBILITY) ACT, No. 3 OF 2003 requests the minister of finance to publish budgetary information. http://www.documents.gov.lk/actspg/acts2003-1.htm</p> <p>Peer Reviewer Two Comment:</p> <p>Researcher Response: I chose my answer “d” because no, not at all. As a leading CSO, we are at the forefront to get the proper codification at least. Whatever has been done so far is just only due to political favors. Several CSOs contributed not accepted by the government yet. Stop the RTI journey in 2004 by the government dissolve. But many related initiatives are in progress</p> <p>IBP Comment: IBP editors chose answer, “d” consistent with researcher’s observation.</p>	<p>d</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Certain information can be obtained from ministries and other government agencies upon request.</p> <p><u>Researcher Response:</u> I chose my answer “d” Refer to the answer given to QS 65.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with researcher’s observation.</p>	<p>d</p>
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65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher's Response to this Question was "d."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Non financial data of certain programs can be obtained from ministries and other government agencies upon request.

Researcher Response: I chose my answer "d" because only senior government officials can get this. I think that PR 2 never checked this with non-government officials and other CSOs. Since the RTI law is not in place civil society is not in a position to take any legal action. But always focus as Public Interest Litigations

IBP Comment: IBP editors chose answer, "d" consistent with researcher's comment.

d

Section Three: The Budget Process

<p>The Budget Process</p>	
<p>Executive's Formulation of the Budget</p>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." See p.1 of "Budget Call 2008" (Link given in Table 2).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer "c" because actual date of release is a secret. Cannot trust what the date suggested in the BC.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c."</p>	<p style="text-align: center;">c</p>

<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be "a." See p.1 of "Budget Call 2008" (Link given in Table 2).</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be "a." See Budget Call http://www.treasury.gov.lk/docs/budgetcall2008.pdf</p>	a
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: For example, the budget calendar 2007 given in p.1 of the "Budget call 2008" says that the first reading of the Appropriation bill will be on the 10/10/2007. http://www.treasury.gov.lk/docs/budgetCall2008.pdf. The appropriation bill for 2008 was in fact tabled on 1/10/2007 (Before the calendar date.) http://www.documents.gov.lk/Bills/2007/Appropriation/APPROPRIATION%20E.pdf</p> <p>Peer Reviewer Two Comment:</p>	b

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive holds very limited consultations with selected members from main parties</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Members of Chambers of Commerce are invited for discussions; and newspaper advertisement placed in main news papers asking the public for suggestions and proposals.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One:</u> See the press release for 2006-10-17 at: http://www.treasury.gov.lk/cgi-bin/pressrelease/pressreleaselist.cgi</p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> Mid-year fiscal Position Report 2006 and Macro economic frame work 2006 along with the Budget Call 2006 are released to the public four months before the budget reading.</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u> I agree. See http://www.treasury.gov.lk/FPPFM/fpd/budget.htm for the “Medium-term Macro Economic Framework”</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer page 13 -105 of the Medium-term budgetary frame work 2007 - 2010</p> <p><u>Comment:</u> Fiscal priorities shown in 2006 and 2007 based on the ceiling.</p> <p><u>Peer Reviewer One Comment:</u> I agree with the choice of answer. However, I arrive at this using Tables 3 and 4 and related discussion in “Medium-term Macro Economic Framework 2007.” (see http://www.treasury.gov.lk/FPPFM/fpd/budget.htm)</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> The executive does not release a pre-budget statement to the public</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One:</u> A more appropriate response to this question would be “b” (see http://www.treasury.gov.lk/FPPFM/fpd/budget.htm)</p> <p><u>Peer Reviewer Two:</u> A more appropriate response to this question would be “b.” The government uses Pre Budget Statement and Ten Year Development Plan as a policy framework.</p> <p><u>Researcher Response:</u> I chose my answer “d” because only just key aspects not with detailed estimates for the upcoming budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with researcher’s observations.</p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> 2006 budget [for 2007 financial year] was tabled in the Parliament in first week of October 06</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u> Details or full information of expenditure on national security and military intelligence maintain as secret and not giving to any outside institutes other than the Ministry of Defense and Justice.</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. No, the legislature does not have any authority <i>in law</i> to amend the budget. Not applicable/other (please comment). <p><u>Citation:</u> Refer Parliamentary Standing Order 131 available at http://www.parliament.lk/news/viewpublicationdo?p_datagrid_datagrid1_page_index=270</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I agree but the above link does not work. This is the issue with the Ministry of Finance. We have already submitted the issue in writing to the Ministry of Finance.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> This information available in budget estimates 2006 which is available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Researcher should cite the Appropriation Bill. Appropriation bill is not the final version; it is the Act with all amendments. But you've asked to refer the latest, during the reference time Appropriation Act was not available.</p>	a

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> Reports are produced for internal purpose but not available for the public on Internet</p> <p><u>Comment:</u> In-Year Reports are presented to the parliament in all three languages- Sinhala, English and Tamil.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." In-year reports for May, 2005 onwards have been published on a monthly (cumulative) basis. Before the frequency of these reports can be described as "irregular." Reports on both expenditure and revenue are available at: http://www.treasury.gov.lk/cgi-bin/sadmonthstmnt/sadmonthstmnt.cgi</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a." Expenditures as at the end of each month are given in In-Year Report that I provided.</p> <p><u>Researcher Response:</u> I certainly agree with "a" BUT this Internet link is not stable all the time. You always concern the openness of the Budget Book to the PUBLIC.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries</p>	C

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Reports are produced for internal purpose but not available for the public on Internet</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Functional classification available in separate files in the link in comments to question 82.Total cumulative expenditure in the in-report for December 2006 matches the total government expenditure figure in the “Final Accounts 2006.” See “Page 1” in: http://www.treasury.gov.lk/EPPRM/sad/pdfdocs/finalacc2006.pdf</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” See In-Year Report provided.</p> <p><u>Researcher Response:</u> I certainly agree with “a.” But this Internet link is not stable all the time. You always concern the openness of the Budget Book to the public.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
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84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?
- The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
 - The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
 - The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
 - The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
 - Not applicable/other (please comment).

Citation:

Refer

<http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/FMRAmidyear2007english.pdf>

Comment:

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The link provided in the above citation should be corrected as: <http://www.treasury.gov.lk/FPPFM/fpd/currentaffairs1.htm>. However, this corrected link provides mid-year "Fiscal Position Reports" which cannot qualify as in-year reports, according to the OECD criteria. We suspect that more details are available via the link "Monthly Accounting Download" in the link mentioned in the "Peer Reviewer Comments" section in question 82 (<http://203.94.72.18/monthlyacc/>). However these are password protected and not available to public.

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

Researcher Response: I cannot agree with PR 1 & 2 as all actual expenditures organized by administrative unit contain program-level detail. Please refer to the In-Year Report carefully.

IBP Comment: IBP editors chose answer, "c" in agreement with Peer Reviewer One. The website cited by the researcher is the URL of the Mid-Year Review: In-Year Reports are available to the public but not on the Internet (see comment by researcher under Question 82).

C

85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Refer

<http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/FMRAmidyear2007english.pdf>

Comment:

Though comparisons are made for all expenditure, reports are not available to the public. Confirmed by the Department of National Budget, Ministry of Finance

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: I agree that the response should be "a." However I arrive at this using in-year reports and not the mid-year report. See "Peer Reviewer Comments" for questions 82 and 84.

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

Researcher Response: I chose my answer "a" because all national level Ministries including the Minister, Secretary and other senior officials always compare their progress with all expenditure figures.

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries. The document cited by the researcher is the mid-year review, and thus cannot be used to support the answer. In-Year reports are available to the public but not on the Internet.

C

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Reports are produced for internal purpose but not available for the public on Internet</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See “Peer Reviewer Comment” for question 82. The link given there provides separate access to Expenditure and Revenue reports.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>Researcher Response:</u> I chose my answer “d” because we could not find the information.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>C</p>
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/FMRAmidyear2007english.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I agree with the response “a” but for different reasons. See Peer Reviewer Comments for questions 82, 84 and 88.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “a” because whatever the reviewer’s comments are, the IYR cover all sources of revenue.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries. The citation provided by the researcher corresponds to the Mid-Year Reviewer, and therefore cannot be used to support this answer. In-Year reports are available to the public but not on the Internet.</p>	<p>C</p>
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88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?
- a. Yes, comparisons are made for all revenue sources.
 - b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
 - c. Yes, but comparisons are made for less than two-thirds of revenue sources.
 - d. No, comparisons are not made, or no in-year reports are released to the public.
 - e. Not applicable/other (please comment).

Citation:

Refer

<http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/FMRAmidyear2007english.pdf>

Comment:

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Though in-year reports are available the required comparisons are not.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer "a" because comparisons are made for all revenue sources.

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries. The citation provided by the researcher corresponds to the Mid-Year Reviewer, and therefore cannot be used to support this answer. In-Year reports are available to the public but not on the Internet.

C

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> Refer http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/FMRAmidyear2007english.pdf</p> <p><u>Comment:</u> Treasury operations are used to monitor and observe actual borrowings daily, weekly and monthly basis. Central Bank report 2006 and 2007 [page 119] on actual/net borrowings and refer http://www.cbsl.lk According to the Ministry of Finance it is released at least every month. Please verify with NBD of Ministry of Finance.</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” According to the OECD criteria none of the documents cited above by the researcher qualify as “in-year” reports.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” But certain data are reported in Weekly Economic Position Report. See http://www.treasury.gov.lk/cgi-bin/fpddata/fpdwep.cgi But not sure whether it is consistent over time.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a.”</p>	a
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/FMRAmidyear2007english.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” See “Peer Reviewer Comment” in question 89.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “b.”</p>	<p>b</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Varies during 2 - 4 months</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> It must however be noted that delays beyond the one month period can be observed mostly in the first half of fiscal years. However in the latter half of fiscal years in-year reports have been released before the lapse of one month.</p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/frmamidyear2007-eng.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> The Mid-Year Review does include some updated expenditure estimates for the budget year</p> <p><u>Comment:</u> Refer http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/frmamidyear2007-eng.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> Mid-year Fiscal Position report 2007 refer http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2007/frmamidyear2007-eng.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> The mid-year review provides details of actual revenue collections for the first four months of the year, but does not update the estimate for the year</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u> Credible instances reported in reports released by the Committee on Public Enterprises (COPE) - Parliamentary select committee) refer http://www.parliament.lk and committee reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u> Most supplemental budgets are approved before funds are expended. Refer Hanzard records and order papers of the parliament</p> <p>http://www.parliament.lk/news/viewpublicationdo?p_datagrid_datagrid1_page_index=270</p> <p><u>Comment:</u> Changes can be identified in 2006 and mid-year report 2007 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> Prior approval of the legislature is not obtained before expending the contingencies fund</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> Fiscal Management Responsibility Act recommends to release the Year-end report within six months as a practice</p> <p><u>Comment:</u> It is an actual practice and clearly explained in the Annual reporting Requirements by the Minister of Finance [page 8]</p> <p><u>Peer Reviewer One Comment:</u> I agree. However the link given in Table 2 of this questionnaire does not work The 2006 Year-end report is available in English: http://www.treasury.gov.lk/docs/AnnualReport.pdf</p> <p><u>Peer Reviewer Two Comment:</u> Year-End Reports Consolidated Financial Statements for the Year Ended 31st December 2005. Link: http://www.treasury.gov.lk/EPPRM/sad/pdfdocs/TreasuryBalSheet2005.pdf</p> <p><u>Researcher Response:</u> I referred my answer to a 2006 document because the OBI methodology requires to refer to the latest documents. Instead, the Peer Reviewer referred to a 2005 document.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after 05 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Information provided at an aggregate level and differences are not presented</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I agree. In addition the in-year changes approved by the legislature are not shown in this report (in Sri Lanka we call these supplementary bills).</p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Information available on page 70 and 230 of the Annual Report 2006 http://www.treasury.gov.lk/docs/annualreport.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Supporting information available on page 43 -45 and on page 231-232 of the Annual Report 2006 http://www.treasury.gov.lk/docs/annualreport.pdf</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Supporting information on page 15 of the annual report 2006 shows about the details which are excluded. http://www.treasury.gov.lk/docs/annualreport.pdf</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Non- financial data is not presented in the year-end report 2006 http://www.treasury.gov.lk/docs/annualreport.pdf</p> <p><u>Comment:</u> Non-financial data observed and is available among Senior officers of the Finance Ministry who are responsible for the National budget but not presented in the year-end report or in annual report</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Supporting information is not given in the year-end report. but available in the Performance report 2006, Department of state Accounts, Ministry of Finance available at http://www.treasury.gov.lk/EPPRM/sad/pbfdocs/performance_of_the_year_2006_NEW_complete.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Supporting information given on page 205-212 of the Annual Report 2006 http://www.treasury.gov.lk/docs/annualreport.pdf</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Supporting information not presented in the year-end report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<i>The Independence and Performance of the Supreme Audit Institution</i>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Auditor Generals Annual Report, refer: http://www.auditorgeneral.lk</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after 05 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after 05 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u> Executive summaries given in the Activity report of the Auditor General</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

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

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u> Lack of resources including skilled staff, field vehicles, office space and annual provision for the SAI is not enough and all these factors finally effect the efficiency of the final audit.</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after 05 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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117. Who determines the budget of the Supreme Audit Institution?

- a. 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. 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. 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. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

Page 06 of the Activity Report 2005 of the Auditor General states the Department does not have sufficient resources and financial independence. The Judiciary has no significant role to play on this task

Comment:

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." The Budget for every government institution is made by the executive and approved by the legislature.

Researcher Response: I chose my answer "c" because reviewers comment only in the theory; in practice funding level is not consistent with the resources the SAI needs to fulfill its mandate. You must speak to the Auditor General of SL and verify.

IBP Comment: IBP editors chose answer, "d" in light of both peer reviewer and researcher comments. According to the reviewer the budget for the SAI is drafted by the executive, and according to the researcher the funding is not consistent with the levels necessary to fulfill its mandate. A "d" answer is the most appropriate.

d

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

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> By the Parliament select committees as Committee On Public Enterprises - COPE and Committee On Public Accounts - COPA</p> <p><u>Comment:</u> Changes can be identified in 2006 due to new practices and initiatives implemented after the 2005 budget based on the comments/inputs received by the civil society organizations and activists</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> SAI does not release any report on this</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” A detailed report on government accounts is available from the Office of Auditor General.</p> <p><u>Researcher Response:</u> I chose my answer “d” because The detailed report of government accounts is available, but there is not reference to what actions have been taken by the executive.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.”</p>	<p>d</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ol style="list-style-type: none"> Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. Yes, legislators are provided audit reports on secret items, but some details are excluded. Yes, legislators are provided audit reports on secret items, but they lack important details. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). Not applicable/other (please comment). <p><u>Citation:</u> Expenditures on security are not audited and not presented to the legislature</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Additional Comments:

Please use this section to add any additional comments.

Sources are not properly given in any of the documents or in supporting documents printed by the Ministry of Finance and Planning

Monthly financial reports of the Ministry of Finance can only be used by authorized government officers

The Ministry of Finance has more information but it is not available to the public on the Internet. Internet e-mail usage rate in Sri Lanka is between 2 - 4% - source: Dept of Statistics SL