


44

OUT OF 100

TRANSPARENCY OPEN BUDGET INDEX

Sri Lanka provides the public with **limited** budget information.



11

OUT OF 100

PUBLIC PARTICIPATION

Sri Lanka provides **few** opportunities for the public to engage in the budget process.



50

OUT OF 100

BUDGET OVERSIGHT

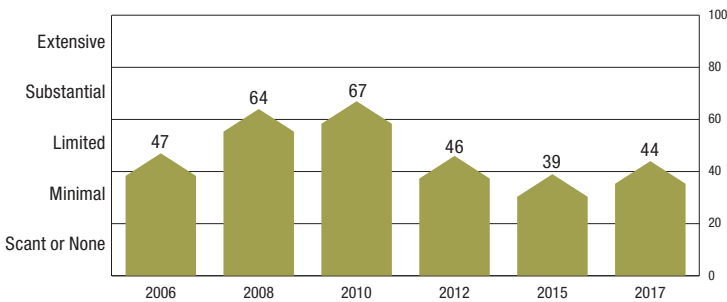
BY LEGISLATURE & AUDIT
The legislature and supreme audit institution in Sri Lanka provide **limited** oversight of the budget.

TRANSPARENCY (OPEN BUDGET INDEX)

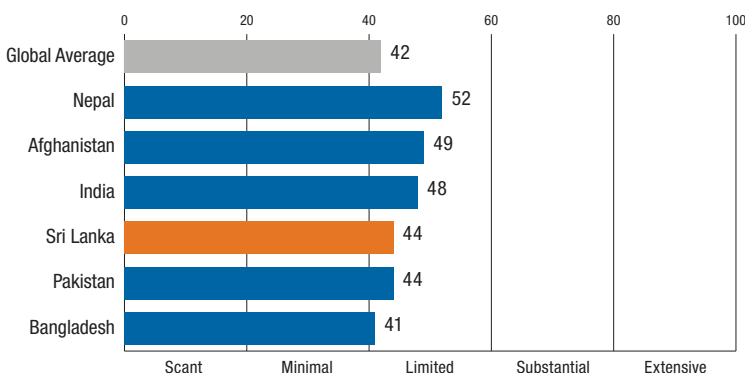
Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

How has the OBI score for Sri Lanka changed over time?



How does budget transparency in Sri Lanka compare to others?



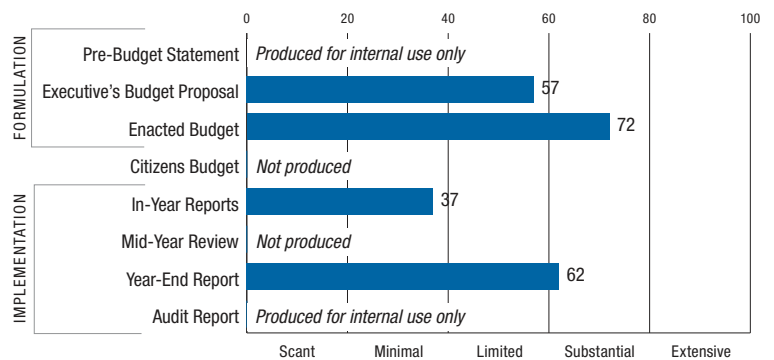
Sri Lanka’s score of 44 out of 100 is near the global average score of 42.

Public availability of budget documents from 2006 to 2017

Document	2006	2008	2010	2012	2015	2017
Pre-Budget Statement	●	●	●	●	●	●
Executive’s Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	●	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

● Available to the Public ● Not Produced ● Published Late, or Not Published Online, or Produced for Internal Use Only

How comprehensive and useful is the information provided in the key budget documents that Sri Lanka publishes?



Sri Lanka's score of 44 on the 2017 Open Budget Index is largely the same as its score in 2015.

Since 2015, Sri Lanka has increased the availability of budget information by:

- Publishing the In-Year Reports in a timely manner online.

However, Sri Lanka has failed to make progress in the following ways:

- Not making the Audit Report available to the public.
- Producing a Pre-Budget Statement but failing to make it publicly available.
- Not producing Mid-Year Review and a Citizens Budget.

Key Budget Documents

Pre-Budget Statement: discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.

Executive's Budget Proposal: submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.

Enacted Budget: the budget that has been approved by the legislature.

Citizens Budget: a simpler and less technical version of the government's Executive's Budget Proposal or Enacted Budget, designed to convey key information to the public.

In-Year Reports: include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.

Mid-Year Review: contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.

Year-End Report: describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.

Audit Report: issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.

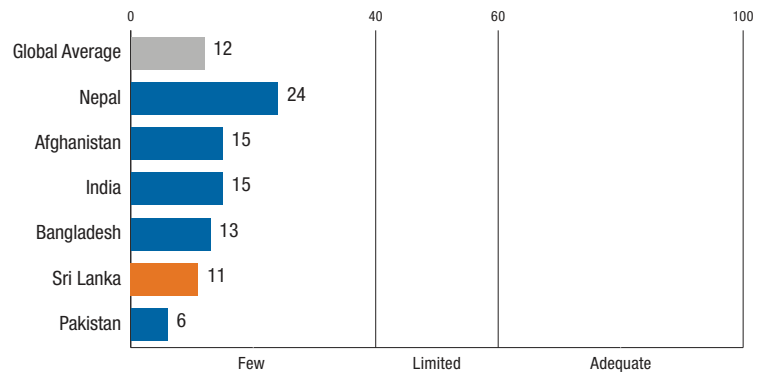
PUBLIC PARTICIPATION

Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

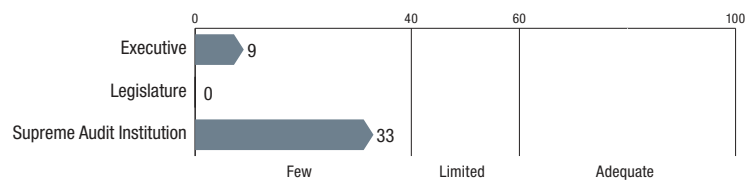
The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency's new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

How does public participation in Sri Lanka compare to other countries in the region?



Sri Lanka's score of 11 out of 100 indicates that it provides **few** opportunities for the public to engage in the budget process. This is lower than the global average score of 12.

To what extent do different institutions in Sri Lanka provide opportunities for public participation?



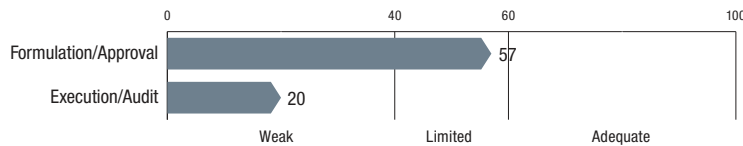


BUDGET OVERSIGHT

The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Sri Lanka provide budget oversight?

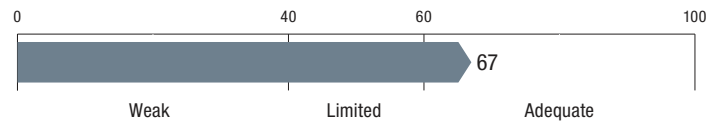


The legislature provides **limited** oversight during the budget cycle. This score reflects that the legislature provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage of the budget cycle.

The main barriers to effective legislative oversight are:

- A debate on budget policy by the legislature does not take place prior to the tabling of the Executive’s Budget Proposal.
- A legislative committee does not examine or publish reports on in-year budget implementation online.
- In practice, as the budget is implemented, the legislature is not consulted before the government shifts funds between administrative units specified in the Enacted Budget, spends unanticipated revenue, or reduces spending due to revenue shortfalls.

To what extent does the Supreme Audit Institution in Sri Lanka provide budget oversight?



The supreme audit institution provides **adequate** budget oversight.

- Under the law, it has full discretion to undertake audits as it sees fit.
- However, the head of the institution cannot be removed without legislative or judicial approval, but is not appointed by the legislature or judiciary, which calls into question its independence.
- Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate, but its audit processes are not reviewed by an independent agency.

Oversight by an Independent Fiscal Institution

Sri Lanka does not have an independent fiscal institution (IFI). While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils.

For more information, see Lisa von Trapp, Ian Lienert, and Joachim Wehner, “Principles for Independent Fiscal Institutions and Case Studies,” *OECD Journal on Budgeting*, March 2016 (special issue), pp. 9-24.

RECOMMENDATIONS

For more detailed information on the survey findings for Sri Lanka, please see the Open Budget Survey Data Explorer at survey.internationalbudget.org.



How can Sri Lanka improve transparency?

Sri Lanka should prioritize the following actions to improve budget transparency:

- Publish a Pre-Budget Statement and an Audit Report online.
- Produce and publish a Citizens Budget and a Mid-Year Review.
- Provide detailed data on the financial position of the government and increase information on performance and policy in the Executive’s Budget Proposal.



How can Sri Lanka improve participation?

Sri Lanka should prioritize the following actions to improve public participation in its budget process:

- Pilot mechanisms for members of the public and executive branch officials to exchange views on national budget matters during the monitoring of the implementation of the national budget. These mechanisms could build on innovations, such as participatory budgeting and social audits. See www.fiscaltransparency.net/mechanisms/ for examples of such mechanisms.
- Hold legislative hearings on the formulation of the annual budget, during which members of the public or civil society organizations can testify.
- Establish formal mechanisms for the public to assist the supreme audit institution in formulating its audit program and to participate in relevant audit investigations.



How can Sri Lanka improve oversight?

Sri Lanka should prioritize the following actions to make budget oversight more effective:

- Ensure the legislature holds a debate on budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the upcoming budget.
- Ensure a legislative committee examines and publishes reports on in-year budget implementation online.
- Require legislative or judicial approval to appoint the head of the supreme audit institution.
- Consider setting up an independent fiscal institution to further strengthen budget oversight.

METHODOLOGY

The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations from sources such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the International Organisation of Supreme Audit Institutions (INTOSAI) and the Global Initiative for Fiscal Transparency (GIFT).

It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between August 2016 and January 2018 and involved about 300 experts in 115 countries. The Open Budget Survey 2017 assesses only events, activities, or developments that occurred up to 31 December 2016. The survey was revised somewhat from the 2015 version to reflect evolving methods for disseminating budget information and to strengthen individual questions on public participation and budget oversight. A discussion of these changes can be found in the Open Budget Survey Global Report (see link below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable parties.



The survey is based on a questionnaire that is completed for each country by **independent budget experts** who are not associated with the national government.



The draft responses to each country's questionnaire are then independently reviewed by an **anonymous expert** who also has no association with the national government.



In addition, IBP invites nearly all **national governments** to comment on the draft responses and considers these comments before finalizing the survey results.



Researchers respond to comments from peer reviewers and their government, if applicable, **and IBP** referees any conflicting answers in order to ensure consistency across countries in selecting answers.

Despite repeated efforts, IBP was unable to get comments on the draft Open Budget Questionnaire results from the government of Sri Lanka.

Research to complete this country's Open Budget Survey was undertaken by:
Nilangika Fernando
Verite Research (Pvt) Ltd
Email: nilangika@veriteresearch.org

Further Information

Visit openbudgetsurvey.org for more information, including:

- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire

Open Budget Survey 2017

Questionnaire

Sri Lanka

January 2018

COUNTRY QUESTIONNAIRE: SRI LANKA

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

Answer: FY 2017

Sources: The upcoming budget is for the year 2017. Budget documents available at the Ministry of Finance website: <http://www.treasury.gov.lk/web/guest/budget-archives> (<http://www.treasury.gov.lk/web/guest/budget-archives>)

Comments: Researcher: Sri Lanka's PBS is produced internally and is not publicly available. Please refer comment on question PBS- 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: Link to Budget Call for the ministries (Please refer circular number: NBC-2016-02, date: 02-08-2016) http://www.treasury.gov.lk/national_budget_circulars (http://www.treasury.gov.lk/national_budget_circulars) or <http://www.treasury.gov.lk/documents/10181/31346/NBD-2016.08...> (http://www.treasury.gov.lk/documents/10181/31346/NBD-2016.08.04_1/39218872-33e2-48e6-b6fc-f5f5f3c67c4c?version=1.0)

Comments: Researcher: The legislature does not publish a PBS prior to the Executive budget proposal. However the 2017 budget is prepared according to the Medium Term Budgetary Framework 2016-2018. The framework is also available on the Budget Speech 2017 document (A supplementary document of the EBP) from page 122-123. However as the publication of the budget speech is the same as the EBP date the PBS is published with a delay. This is mentioned in the Budget Call to the ministries and the administrative units are advised to ensure the budget proposals are inline with the framework. Therefore the PBS is considered an internal document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: N/A

Sources: N/A

Comments: Researcher: Sri Lanka's PBS is produced internally and is not publicly available. Please refer comment on question PBS- 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Answer: N/A

Sources: N/A

Comments: Researcher: Sri Lanka's PBS is produced internally and is not publicly available. Please refer comment on question PBS- 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: N/A

Sources: N/A

Comments: Researcher: Sri Lanka's PBS is produced internally and is not publicly available. Please refer comment on question PBS- 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Sri Lanka's PBS is produced internally and is not publicly available. Please refer comment on question PBS- 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c.

Sources: Link to Budget Call 2017 for the ministries (Please refer circular number: NBC-2016-02, date: 02-08-2016)

http://www.treasury.gov.lk/national_budget_circulars (http://www.treasury.gov.lk/national_budget_circulars) or

http://www.treasury.gov.lk/documents/10181/31346/NBD-2016.08.04_1/39218872-33e2-48e6-b6fc-f5f5f3c67c4c?version=1.0) Link to the Budget Speech (page 122-123):

http://documents.gov.lk/files/act/2016/11/23-2016_E.pdf (http://documents.gov.lk/files/act/2016/11/23-2016_E.pdf) Link to Budget Call 2015:

<http://www.treasury.gov.lk/documents/10181/31346/NBC-2015-03...> (<http://www.treasury.gov.lk/documents/10181/31346/NBC-2015-03E-Budgt-Call/973d942b-29cd-4e0d-936f-ea0987ab4436?version=1.0>)

Comments: Researcher: The 2017 budget is prepared according to the Medium Term Budgetary Framework 2016-2018. This is mentioned in the Budget Call to the ministries and the administrative units are advised to ensure the budget proposals are inline with the framework. Therefore the PBS is an internal document. It is later published in the Budget Speech 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: The Department of National Budget of the Ministry of Finance requests all ministries to submit their budgets for the national budget. They are requested to formulate the budget according to the Medium Term Budgetary Framework that outlines the budgetary targets of the government. This document is made available to the public. However the budget call refers to the economic goals of the government for the budget year.

Sources: Link to Budget Call for the ministries (Please refer circular number: NBC-2016-02, date: 02-08-2016)

http://www.treasury.gov.lk/national_budget_circulars (http://www.treasury.gov.lk/national_budget_circulars) or

http://www.treasury.gov.lk/documents/10181/31346/NBD-2016.08.04_1/39218872-33e2-48e6-b6fc-f5f5f3c67c4c?version=1.0)

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

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

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

Answer: N/A**Sources:** N/A**Comments:** Researcher: Sri Lanka's PBS is produced internally and is not publicly available. Please refer comment on question PBS- 2.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

a. Yes**b.** No**Answer:** b.**Sources:** N/A**Comments:** Researcher: Sri Lanka's PBS is produced internally and is not publicly available. Please refer comment on question PBS- 2.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

Answer: FY 2017

Sources: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...>
(<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>) Link to the Budget Estimates (Drafts) 2017:
<http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Volume 1:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_1.pdf/b3dcd486-ea18-4fd7-bb28-abd10ee82331) Volume 2:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...

(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_2.pdf/37030606-9dda-4be2-b03e-ad0eae81ff05) Volume 3:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_3.pdf/bc875fbb-f858-4837-81ee-66561593f449) Link to Budget Speech:
<http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>
(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal Management Report 2017: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...>
(<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)
Comments: Researcher: The Department of National Budget of the Ministry of Finance compiles the Executive Budget Proposal (the Appropriation Act, Budget Estimates, Budget Speech and the Fiscal Management Report).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: Appropriation Bill (2017): Presented to Parliament - 20 October 2016 Budget Estimates (Drafts) 2017: Presented to Parliament: 10 November 2016 Budget Speech: Presented in Parliament: 10 November 2016 Fiscal Management Report: Presented to Parliament: 10 November 2016

Sources: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...>
(<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>) Link to the Budget Estimates (Drafts) 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech: <http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>
(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal Management Report: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...>
(<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)
Comments: Researcher: The Appropriation Bill 2017 is considered the first reading of the budget and it is presented to parliament in October. The Second reading of the budget contains the Budget Speech, Budget Estimates (Drafts) and Fiscal Management Report: .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...>
(<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>) Link to the Budget Estimates (Drafts) 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech: <http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>
(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal Management Report: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...>
(<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)

Comments: Researcher: The Appropriation Bill is the first document that is presented and it is available over two months prior to the budget year. Other documents that are submitted with the Second reading of the budget are presented less than two months to the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: Appropriation Bill (2017): Issued on (to public) - 05 October 2016 Presented to Parliament - 20 October 2016 Budget Estimates (Drafts) 2017: Presented to Parliament: 10 November 2016 Available to public: 21 November 2016 Budget Speech: Presented in Parliament: 10 November 2016 Available to public: 10 November 2016 Fiscal Management Report 2017: Presented in Parliament: 10 November 2016 Available to public: 10 November 2016

Sources: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...> (<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>) Link to the Budget Estimates (Drafts) 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech: <http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...> (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal Management Report: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...> (<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: The date of the documents presented to the parliament is observed from the Parliamentary website that contains a link to the document. The public availability of the document is based on the document's uploaded date (i.e. date under 'Created by' under document properties) Link of Parliamentary notices: Appropriation Bill (2017): <https://parliament.lk/en/budget-2017/presentation-of-the-app...> (<https://parliament.lk/en/budget-2017/presentation-of-the-appropriation-bill-2017>) Budget Speech: <https://parliament.lk/en/budget-2017/budget-speech-second-re...> (<https://parliament.lk/en/budget-2017/budget-speech-second-reading-of-the-appropriation-bill>)

Sources: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...> (<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>) Link to the Budget Estimates (Drafts) 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech: <http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...> (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal Management Report: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...> (<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

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

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

Answer: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...>

(<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>) Link to the Budget Estimates (Drafts) 2017:

<http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Volume 1:

http://www.treasury.gov.lk/documents/10181/315287/English_Dr...

(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_1.pdf/b3dcd486-ea18-4fd7-bb28-abd10ee82331) Volume

2:http://www.treasury.gov.lk/documents/10181/315287/English_Dr...

(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_2.pdf/37030606-9dda-4be2-b03e-ad0eae81ff05) Volume 3:

http://www.treasury.gov.lk/documents/10181/315287/English_Dr...

(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_3.pdf/bc875fbb-f858-4837-81ee-66561593f449) Link to Budget Speech:

<http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal

Management Report: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...>

(<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)

Sources: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...>

(<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>) Link to the Budget Estimates (Drafts) 2017:

<http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Volume 1:

http://www.treasury.gov.lk/documents/10181/315287/English_Dr...

(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_1.pdf/b3dcd486-ea18-4fd7-bb28-abd10ee82331) Volume

2:http://www.treasury.gov.lk/documents/10181/315287/English_Dr...

(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_2.pdf/37030606-9dda-4be2-b03e-ad0eae81ff05) Volume 3:

http://www.treasury.gov.lk/documents/10181/315287/English_Dr...

(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_3.pdf/bc875fbb-f858-4837-81ee-66561593f449) Link to Budget Speech:

<http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal

Management Report: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...>

(<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)

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

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

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

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

Answer: c.

Sources: The documents are available in PDF and not in a machine readable format. Link to Appropriation Bill:

<https://parliament.lk/files/pdf/budget/2017/appropriation-20...> (<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>)

Link to the Budget Estimates (Drafts) 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Volume 1: http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_1.pdf/b3dcd486-ea18-4fd7-bb28-abd10ee82331) Volume 2:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_2.pdf/37030606-9dda-4be2-b03e-ad0eae81ff05) Volume 3:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_3.pdf/bc875fbb-f858-4837-81ee-66561593f449) Link to Budget Speech:
<http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>
(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal Management Report: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...>
(<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: e.

Sources: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...>
(<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>) Link to the Budget Estimates (Drafts) 2017:
<http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Volume 1:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_1.pdf/b3dcd486-ea18-4fd7-bb28-abd10ee82331) Volume 2:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_2.pdf/37030606-9dda-4be2-b03e-ad0eae81ff05) Volume 3:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_3.pdf/bc875fbb-f858-4837-81ee-66561593f449) Link to Budget Speech:
<http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>
(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal Management Report: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...>
(<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: N/A

Sources: N/A

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

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

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

Answer: 1- Appropriation, A Bill, The Gazette of the Democratic Socialist Republic of Sri Lanka Part II Of September 30, 2016 Supplement 2.1 Budget Estimates 2017 (Draft) Volume I 2.2 Budget Estimates 2017 (Draft) Volume II 2.3 Budget Estimates 2017 (Draft) Volume III 3. Budget Speech 2017 4. Fiscal Management Report 2017

Sources: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...>
(<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>) Link to the Budget Estimates (Drafts) 2017:
<http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Volume 1:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_1.pdf/b3dcd486-ea18-4fd7-bb28-abd10ee82331) Volume 2:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_2.pdf/37030606-9dda-4be2-b03e-ad0eae81ff05) Volume 3:
http://www.treasury.gov.lk/documents/10181/315287/English_Dr...
(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_3.pdf/bc875fbb-f858-4837-81ee-66561593f449) Link to Budget Speech:
<http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>
(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8>) Link to Fiscal Management Report 2017: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b35...>
(<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>)

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

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

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

a. Yes

b. No

Answer: b.

Sources: There is no document that would qualify as a citizen's budget. The Budget Speech 2017 document lists the proposals and illustrates the revenue, expenditure (highlighting important sectors such as education) and debt through graphs and visuals. However, it does not contain adequate information to qualify as a CB. Link to Budget Speech: (Refer Page 113 onward)

<http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: While the graphs on Annex VII enhances comprehension of the details of the budget, it does not address 2 key areas to qualify as a Citizen's Budget: (1) There should be some narrative explanation to support the quantitative information provided (though I have seen CB docs with little or no narrative; and (2) it needs to be produced as a separate document that is NOT also being cited as part of EBP documentation. The current information can be further tailored, developed and improved in scope and type of information (qualitative and quantitative) to serve as a CB.

Peer Reviewer**Opinion:** Agree

Government Reviewer**Opinion:** Not Qualified

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

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

Answer: FY 2016

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> Link to Appropriation (Amendment) Act, No. 23 of 2016: http://documents.gov.lk/files/act/2016/11/23-2016_E.pdf

Comments: Researcher: The EB for 2016 is considered as the EB of 2017 is yet to be published. While the Act is the enacted budget the details are available in the finalised budget estimates. Therefore both these documents were considered for the survey. The Appropriation Act No 16 of 2015 was amended in 2016 through the Appropriation (Amendment) Act No 23 of 2016. The Appropriation Bill for the 2017 budget was approved by parliament on 10th December by majority vote but the Act is yet to be available. However the Ministry of Finance must publish it before 10th March 2017 for the document to be publicly available.

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

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

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

Answer: 19 December 2015

Sources: Link to parliamentary confirmation of the approval of the budget: <https://www.parliament.lk/en/budget-2016/third-reading-division>

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

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

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

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

Answer: b. (67)

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Comments: Researcher: The Appropriation Act was published on the gazette on 23th December 2015 but available online on 28th January 2016. The Budget Estimates (Final) 2017 was available online on 7th January 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: The Appropriation Act: - On gazette 23 December 2015 - Available online 27 January 2016 The Budget Estimates (Final) 2017: 7 January 2016

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: The created by and modified dates of the PDF document's properties were checked to identify the published date.

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The authorities such as Minister of Finance conducts news conferences/briefings on dates such documents are released to public .

Government Reviewer

Opinion: Not Qualified

Researcher response: I agree with the reviewer's comment on the MoF publishing press releases and notices when launching documents. However, on the MoF site, the only available press release was for the Appropriation Bill (link: <http://www.treasury.gov.lk/documents/10181/50545/Appropriati...> (<http://www.treasury.gov.lk/documents/10181/50545/Appropriation+Bill+-+2016+approved-20151009.pdf/59139d10-0514-4cab-827c-fd4df4fbdef0?version=1.0>).Also), in the past we have noticed online documents are sometimes not available as the hard-copies, therefore we refer document properties and the last modified date of the website to obtain he date of publication.

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

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

Answer: Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Budget Estimates (Final) 2016 Advanced Accounts Approved : <http://www.treasury.gov.lk/documents/10181/161077/AdvanceAcc...> (<http://www.treasury.gov.lk/documents/10181/161077/AdvanceAccountData2016E.pdf/f7add4d6-1006-47fa-ad52-7d1ab551ae91>) Summary: <http://www.treasury.gov.lk/documents/10181/219870/NBD+-+Budg...> (<http://www.treasury.gov.lk/documents/10181/219870/NBD+-+Budget+Estimate+2016+-+Eng.pdf/a1c65fd1-62a9-4aec-9b85-be4abcb01214>) Volume 1: <http://www.treasury.gov.lk/documents/10181/161077/bdgtestmat...> (<http://www.treasury.gov.lk/documents/10181/161077/bdgtestmates2016E-vol1.pdf/686eicca-24c0-44fc-b4ea-3b0e712b472d>) Volume 2: <http://www.treasury.gov.lk/documents/10181/161077/bdgtestmat...> (<http://www.treasury.gov.lk/documents/10181/161077/bdgtestmates2016E-vol2.pdf/9e84ab34-fce6-4233-a2e1-0c45ead4d95e>) Volume 3: <http://www.treasury.gov.lk/documents/10181/161077/bdgtestmat...> (<http://www.treasury.gov.lk/documents/10181/161077/bdgtestmates2016E-vol3.pdf/70ac63a4-6255-409c-bdff-3a5c9e78fd60>)

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c.

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Comments: Researcher: Documents are available in PDF format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: e.

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: Appropriation Act, No. 16 of 2015 EB supporting documents - Budget Estimates (Final) 2016

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

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

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

- a. Yes
- b. No

Answer: b.

Sources: Website of the Ministry of Finance: <http://www.treasury.gov.lk/> (<http://www.treasury.gov.lk/>)

Comments: Researcher: The government includes graphical presentations for the EBP and not the EB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: FY 2017

Sources: n/a

Comments: Researcher: The Ministry of Finance does not compile a separate Citizens Budget on any of the budget documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The Ministry of Finance does not produce a Citizens Budget.

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

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

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

Answer: N/A**Sources:** N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

Answer: n/a**Sources:** The Ministry of Finance does not produce a Citizens Budget.**Comments:** Researcher: The Ministry of Finance does not produce a Citizens Budget.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

Answer: n/a**Sources:** The Ministry of Finance does not produce a Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: n/a

Sources: The Ministry of Finance does not produce a Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: n/a

Sources: The Ministry of Finance does not produce a Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: n/a

Sources: The Ministry of Finance does not produce a Citizens Budget.

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

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

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

Answer: FY 2016

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE
<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The Ministry of Finance presents Monthly data (updated quarterly) of key fiscal data on its website. This is available in MS Excel format that needs to be downloaded. However, the data is published with a time lag.

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

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

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

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

Answer: b. (67)

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE
<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The Excel sheets are updates to reflected the latest data available by the Ministry of Finance. (For example, at September 2016, monthly date till June was available)

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

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

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY."

For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: IYR are published quarterly giving monthly data for the preceding quarter. This is a practise that started in April 2016. IYR Q1 2016 - 28 April 2016 IYR Q2 2016 - 25 May 2016 IYR Q3 2016 - October 2016 (upcoming)

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE
<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The dates mentioned are the 'created by' date on the MS Excel file.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: As the IYR are MS Excel documents that are uploaded to one website of the Ministry of Finance, the document's 'created by' date was taken as the date of publication.

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE
<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE
<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The Ministry of Finance presents Annual and Monthly updates of key fiscal data on its website. This is available in MS Excel format that needs to be downloaded. Q1 and Q2 data sheets that were downloaded by the researcher is attached above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

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

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

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

Answer: a.

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE
<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The data that is downloaded is in MS Excel format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: e.

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE
<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The IYR data has been made available in regular intervals from April 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

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

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

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

Answer: Government Fiscal Operations, Government Debt

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE
<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The title of the IYR is the title of the MS Excel sheet that can be downloaded.

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

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

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

a. Yes

b. No

Answer: b.

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE
<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The Ministry of Finance makes available the data for the provisional Government revenue, expenditure and debt figures in MS Excel sheets, without a Citizen's version of the details.

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

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

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

Answer: FY 2016

Sources: N/A

Comments: Researcher: Sri Lanka currently does not publish a document that contains a summary of the first six months of the budget year. It does, however, publish the details of the first four months (January - April) in the 'Mid year Fiscal Position Report' published in June. However, the document has limited data on the first six months and thus cannot be considered a MYR. Link to Mid Year Fiscal Position Report 2016:

<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Please refer Comment in MYR1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: Document is published. Date of publication is given in the report.

Comments: Mid year fiscal position report would be MYR and its printed and softcopy are available. The date of publication given in the document is 30th June 2016. See the link below. <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...>
(<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR (“Mid-Year Fiscal Position Report - 2016”). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...>

(<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Comments: URL given <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...>

(<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR (“Mid-Year Fiscal Position Report - 2016”). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: MYR is published.

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR ("Mid-Year Fiscal Position Report - 2016"). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Please refer comment on MYR 1.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: published but late

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR ("Mid-Year Fiscal Position Report - 2016"). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

Answer: The state of publication/non-publication was determined by an interview with a Director of the Department of National Budget, Ministry of Finance Sri Lanka.

Sources: The interviewee stated that while there are monthly compilation of fiscal data and quarterly budget review meetings with relevant ministries on the process, there is no internal document that details state budget for the first six months and indicate the reasoning for any required explanation.

Peer Reviewer

Opinion: Disagree

Suggested answer: there is myr

Comments: The answer is not acceptable because there is a MYR

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR (“Mid-Year Fiscal Position Report - 2016”). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: Mid Year Fiscal Position Report 2016

Comments: Scoring change is necessary

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR (“Mid-Year Fiscal Position Report - 2016”). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: Please refer comment MYR 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: FY 2015

Sources: Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/68f51d...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/68f51df3-5465-4805-ab6f-4a024ec672f6?version=1.1>)

Comments: Researcher: The Ministry of Finance publishes the Annual Report that contains the financial accounts and fiscal information of the year in consideration

Peer Reviewer

Opinion: Agree with Comments

Comments: Now FY 2016 REPORT is available. <http://www.treasury.gov.lk/documents/10181/12870/2016/c36d66...>

(<http://www.treasury.gov.lk/documents/10181/12870/2016/c36d6610-d6e7-4b1c-ab35-238a4db56b88?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The PR's comment about the more recent FY2016 YER having been completed and made public is acknowledged. However, as at the document cut-off date for OBS 2017 which is 31st December 2016, the Annual Report 2016 (FY2016) of the MoF was not published. Therefore, Annual Report 2015 (FY2015) was considered.

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

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

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

Answer: a. (100)

Sources: Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: The YER's document 'last updated' was inspected. Annual Report 2015 (Jan-Dec financial period) was uploaded on 10th June 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: 10 June 2016

Sources: Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: Please refer Comment of YER-2.

Peer Reviewer

Opinion: Agree with Comments

Comments: FY 2016 report is now available (before 10th June) <http://www.treasury.gov.lk/documents/10181/12870/2016/c36d66...>
(<http://www.treasury.gov.lk/documents/10181/12870/2016/c36d6610-d6e7-4b1c-ab35-238a4db56b88?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The PR's comment about the more recent FY2016 YER having been completed and made public is acknowledged. However, as at the document cut-off date for OBS 2017 which is 31st December 2016, the Annual Report 2016 (FY2016) of the MoF was not published. Therefore, Annual Report 2015 (FY2015) was considered.

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

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

Answer: The YER's online PDF was checked for its 'last updated' date. The given date was 10th June 2016.

Sources: Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Sources: Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

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

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

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

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

Answer: c.

Sources: Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: The YER is presented in PDF form.

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

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

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

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

Answer: e.

Sources: Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

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

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

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: Annual Report 2015 Published by the Ministry of Finance Sri Lanka

Sources: Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

a. Yes

b. No

Answer: b.

Sources: Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: FY 2014

Sources: Only three audit reports for FY 2014 have been published as of December 31, 2016. The financial audits for the major ministries have not been published nor has the consolidated financial audit for FY 2014 been published. The financial statements included in the Annual Report are not sufficient to qualify as the Audit Report. Link to the Ministry of Finance, Annual Report 2014:

<http://www.treasury.gov.lk/documents/10181/12870/2014/23cd69...> (<http://www.treasury.gov.lk/documents/10181/12870/2014/23cd697c-85b6-4ad6-8ba3-2a007be8b56e?version=1.0>) Link to the Auditor General's website that contains the Audit Reports:

http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd... (http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Comments: Researcher: The Auditor's statement is attached to the Annual Report of the Ministry of Finance, which is the YER, along with the financial statements. The Auditor General's Department publishes the individual reports of all state related entities (department, corporations etc.).

Peer Reviewer

Opinion: Disagree

Suggested answer: FY 2015

Comments: Audit Report for 2015 is available <http://www.auditorgeneral.gov.lk/web/images/audit-reports/up...>

(<http://www.auditorgeneral.gov.lk/web/images/audit-reports/upload/annual/2015-English.pdf>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The link of the document provided by the PR is the Annual Report of the Department of the Auditor General. Therefore, it contains the activities conducted by the department and the financial statements of the department (page 37). This document was not considered as the Auditor General's report as the AG's message (page 1) itself states that AG Department Annual report is the 7th installment of that is given to the parliament. It was considered to be internally published as it is presented to parliament but not available online. However, the Annual report contains some details in brief of the activities it has identified over various sectors. But as this is not the complete AG's report on state finances, this document was not considered to be the AR. Additionally, the AG Annual Report 2015 (As mentioned by PR) was published on 16th January 2017 which does not qualify the document for OBS 2017.

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

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

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

Answer: d.

Sources: The Audit Report is considered produced for internal use only. Only three audit reports for FY 2014 have been published as of December 31, 2016. The financial audits for the major ministries have not been published nor has the consolidated financial audit for FY 2014 been published. The financial statements included in the Annual Report are not sufficient to qualify as the Audit Report. Link to the Ministry of Finance, Annual Report 2014: <http://www.treasury.gov.lk/documents/10181/12870/2014/23cd69...>

(<http://www.treasury.gov.lk/documents/10181/12870/2014/23cd697c-85b6-4ad6-8ba3-2a007be8b56e?version=1.0>) Link to the Auditor General's website that contains the Audit Reports: http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd...

(http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Comments: Researcher: Report of the Auditor General on the Financial Statements of the country for 2014 is available on pages 327 - 328 of the Ministry of Finance Annual report 2014.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the

date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: The Audit Report is considered produced for internal use only. Only three audit reports for FY 2014 have been published as of December 31, 2016. The financial audits for the major ministries have not been published nor has the consolidated financial audit for FY 2014 been published. The financial statements included in the Annual Report are not sufficient to qualify as the Audit Report. Link to the Ministry of Finance, Annual Report 2014: <http://www.treasury.gov.lk/documents/10181/12870/2014/23cd69...>

(<http://www.treasury.gov.lk/documents/10181/12870/2014/23cd697c-85b6-4ad6-8ba3-2a007be8b56e?version=1.0>) Link to the Auditor General's website that contains the Audit Reports: http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd...
(http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: n/a

Sources: The Audit Report is considered produced for internal use only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: n/a

Sources: Link to the Ministry of Finance, Annual Report 2014: <http://www.treasury.gov.lk/documents/10181/12870/2014/23cd69...>
(<http://www.treasury.gov.lk/documents/10181/12870/2014/23cd697c-85b6-4ad6-8ba3-2a007be8b56e?version=1.0>)
<http://www.treasury.gov.lk/documents/10181/12870/2015/68f51d...> (<http://www.treasury.gov.lk/documents/10181/12870/2015/68f51df3-5465-4805-ab6f-4a024ec672f6?version=1.1>) Pages 327-328

Comments: Researcher: Individual ARs of the state entities can be accessed by searching the Auditor General's Department website. Link to the Auditor General's website that contains the Audit Reports: http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd...
(http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c.

Sources: The Audit Report is considered produced for internal use only.

Comments: Researcher: The YER contains a scan of the AR (PDF version) while individual state entity ARs are in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c.

Sources: The Audit Report is considered produced for internal use only. Only three audit reports for FY 2014 have been published as of December 31, 2016. The financial audits for the major ministries have not been published nor has the consolidated financial audit for FY 2014 been published. The financial statements included in the Annual Report are not sufficient to qualify as the Audit Report. Link to the Ministry of Finance, Annual Report 2015: <http://www.treasury.gov.lk/documents/10181/12870/2015/68f51d...>

(<http://www.treasury.gov.lk/documents/10181/12870/2015/68f51df3-5465-4805-ab6f-4a024ec672f6?version=1.1>) Link to the Auditor General's website that contains the Audit Reports: http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd...

(http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: n/a

Sources: Typically, it would be called- "Report of the Auditor General on the Financial Statements of the Democratic Socialist Republic of Sri Lanka for the year ended 31 December 2014" Link to the Ministry of Finance, Annual Report 2014:

<http://www.treasury.gov.lk/documents/10181/12870/2014/23cd69...> (<http://www.treasury.gov.lk/documents/10181/12870/2014/23cd697c-85b6-4ad6-8ba3-2a007be8b56e?version=1.0>) Link to the Auditor General's website that contains the Audit Reports:

http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd... (http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Comments: Researcher: Individual ARs of the state entities are extracted from the Report of the Auditor General Link to the Auditor General's website that contains the Audit Reports: http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd...

(http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

a. Yes

b. No

Answer: b.

Sources: There is no citizens version of the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

- a. Yes
- b. No

Answer: a.

Sources: Links on Ministry of Finance website: - Data and Statistics published by the Ministry of Finance: <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>) - Budget speeches (after 2015, previous speeches can be found in the Parliamentary.lk (<http://parliamentary.lk>) site): <http://www.treasury.gov.lk/web/guest/budget-speeches> (<http://www.treasury.gov.lk/web/guest/budget-speeches>) - Budget Estimate: <http://www.treasury.gov.lk/web/guest/budget-estimates> (<http://www.treasury.gov.lk/web/guest/budget-estimates>) - News on Budget highlights: <http://www.treasury.gov.lk/web/guest/budget-highlights> (<http://www.treasury.gov.lk/web/guest/budget-highlights>) - Mid year fiscal position reports: <http://www.treasury.gov.lk/web/guest/publications/mid-year-f...> (<http://www.treasury.gov.lk/web/guest/publications/mid-year-fiscal-position>) - Fiscal Management reports: <http://www.treasury.gov.lk/web/guest/publications/fiscal-man...> (<http://www.treasury.gov.lk/web/guest/publications/fiscal-management>) - Annual reports: <http://www.treasury.gov.lk/web/guest/publications/annual-rep...> (<http://www.treasury.gov.lk/web/guest/publications/annual-report>) - Acts, circulars, gazettes regarding budgets: <http://www.treasury.gov.lk/acts> (<http://www.treasury.gov.lk/acts>) Links on Central Bank of Sri Lanka (CBSL): - Data on government revenue, expenditure and debt (incorporated in the monthly reports of the CBSL): http://www.cbsl.gov.lk/htm/english/_cei/ei/e_2.asp (http://www.cbsl.gov.lk/htm/english/_cei/ei/e_2.asp) Links on Auditor General's Department - Audit reports http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd... (http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Comments: Researcher: The primary source of budget documents is the Ministry of Finance website. The links to the specific documents are given under 'Sources'. In addition, summarised data is also presented in the monthly reports of the Central Bank of Sri Lanka. Audit reports are available on the Auditor General's Department website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

- a. Yes
- b. No

Answer: a.

Sources: Ministry of Finance website: - Data and Statistics published by the Ministry of Finance includes summarised monthly and annual data for revenue, expenditure and debt <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>) - Budget speeches (after 2015, previous speeches can be found in the Parliamentary.lk (<http://parliamentary.lk>) site): <http://www.treasury.gov.lk/web/guest/budget-speeches> (<http://www.treasury.gov.lk/web/guest/budget-speeches>) - Budget Estimate from 2013 onwards. The Budget Estimates contain data from FY-2 to FY+2: <http://www.treasury.gov.lk/web/guest/budget-estimates> (<http://www.treasury.gov.lk/web/guest/budget-estimates>) - News (as and when relevant) on Budget highlights: <http://www.treasury.gov.lk/web/guest/budget-highlights> (<http://www.treasury.gov.lk/web/guest/budget-highlights>) - Mid year fiscal position reports contains a comparison of FY-1 and FY: <http://www.treasury.gov.lk/web/guest/publications/mid-year-f...> - Fiscal Management reports contains a comparison of FY-1 and FY: <http://www.treasury.gov.lk/web/guest/publications/fiscal-man...> (<http://www.treasury.gov.lk/web/guest/publications/fiscal-management>) - Annual reports contains a comparison of previous fiscal year and future estimates: <http://www.treasury.gov.lk/web/guest/publications/annual-rep...> (<http://www.treasury.gov.lk/web/guest/publications/annual-report>) - Acts, circulars, gazettes regarding budgets (as and when presented): <http://www.treasury.gov.lk/acts> (<http://www.treasury.gov.lk/acts>) Central Bank of Sri Lanka (CBSL): - Data on government revenue, expenditure and debt (incorporated in the monthly reports of the CBSL). The monthly reports from 2006 and weekly reports from 2007 are accessible: http://www.cbsl.gov.lk/htm/english/_cei/ei/e_2.asp (http://www.cbsl.gov.lk/htm/english/_cei/ei/e_2.asp) Auditor General's Department - Audit reports (as and when published) would contain the audited financial accounts of FY: http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd... (http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

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

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

a. Yes

b. No

Answer: a.

Sources: Ministry of Finance website: - Data and Statistics published by the Ministry of Finance is presented and updated in an excel format where periodical information is comparable. Link: <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>) - Budget Estimates contain a comparable breakdowns. Link: <http://www.treasury.gov.lk/web/guest/budget-estimates> (<http://www.treasury.gov.lk/web/guest/budget-estimates>) - Mid year fiscal position reports contain a comparable breakdowns. Link: <http://www.treasury.gov.lk/web/guest/publications/mid-year-f...> (<http://www.treasury.gov.lk/web/guest/publications/mid-year-fiscal-position>) - Fiscal Management reports contain a comparable breakdowns. Link: <http://www.treasury.gov.lk/web/guest/publications/fiscal-man...> (<http://www.treasury.gov.lk/web/guest/publications/fiscal-management>) - Annual reports contain a comparable breakdowns. Link: <http://www.treasury.gov.lk/web/guest/publications/annual-rep...> (<http://www.treasury.gov.lk/web/guest/publications/annual-report>) Central Bank of Sri Lanka (CBSL): - Data on government revenue, expenditure and debt (incorporated in the monthly reports of the CBSL) contain a comparable breakdowns. Link: http://www.cbsl.gov.lk/htm/english/_cei/ei_e_2.asp (http://www.cbsl.gov.lk/htm/english/_cei/ei_e_2.asp)

Comments: Researcher: Budget estimates, Mid year fiscal position report, Fiscal management reports have been consistent through the years with additional information, graphs and charts for further clarity. However due to changes in ministries - number of ministries increasing, several ministries integrating, it becomes difficult to compare between several past documents. For example, the Ministry of Defence and Urban Development in 2014 is segregated as Ministry of Defence, Ministry of Megapolis and Western Region Development, Ministry of City Planning and Water Supply etc. As a result, although the Budget Estimates includes the FY-2 to FY+2 data for each ministry, it is difficult to track the exact fiscal divisions between the various ministry portfolios overtime.

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

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

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

a. Yes

b. No

Answer: b.

Sources: Ministry of Finance website: - Data and Statistics published by the Ministry of Finance: <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>) - Budget speeches (after 2015, previous speeches can be found in the Parliamentary.lk (<http://parliamentary.lk>) site): <http://www.treasury.gov.lk/web/guest/budget-speeches> (<http://www.treasury.gov.lk/web/guest/budget-speeches>) - Budget Estimates: <http://www.treasury.gov.lk/web/guest/budget-estimates> (<http://www.treasury.gov.lk/web/guest/budget-estimates>) - News on Budget highlights: <http://www.treasury.gov.lk/web/guest/budget-highlights> (<http://www.treasury.gov.lk/web/guest/budget-highlights>) - Mid year fiscal position reports: <http://www.treasury.gov.lk/web/guest/publications/mid-year-f...> (<http://www.treasury.gov.lk/web/guest/publications/mid-year-fiscal-position>) - Fiscal Management reports: <http://www.treasury.gov.lk/web/guest/publications/fiscal-man...> (<http://www.treasury.gov.lk/web/guest/publications/fiscal-management>) - Annual reports: <http://www.treasury.gov.lk/web/guest/publications/annual-rep...> (<http://www.treasury.gov.lk/web/guest/publications/annual-report>) - Acts, circulars, gazettes regarding budgets: <http://www.treasury.gov.lk/acts> (<http://www.treasury.gov.lk/acts>) Central Bank of Sri Lanka (CBSL): - Data on government revenue, expenditure and debt (incorporated in the monthly reports of the CBSL): http://www.cbsl.gov.lk/htm/english/_cei/ei_e_2.asp (http://www.cbsl.gov.lk/htm/english/_cei/ei_e_2.asp) Auditor General's Department - Audit reports:

http://www.auditorgeneral.gov.lk/web/index.php?option=com_pd... (http://www.auditorgeneral.gov.lk/web/index.php?option=com_pdfdoc&view=vpdf&Itemid=105&lang=en)

Comments: Researcher: There are no data visualisations in the websites that contain the information. However certain documents such as the Mid year Fiscal Position Report, Fiscal Management Report, Annual Report and Monthly reports of the Central Bank of Sri Lanka contain graphs and charts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

a. Yes

b. No

Answer: a.

Sources: The primary laws and regulating the budget are as follows: - the Constitution of the Democratic Socialist Republic of Sri Lanka Articles related to budgets: Article 148 – Control of Parliament over Public Finance, Article 149 – Consolidated Fund (CF), Article 150 - Withdrawal of funds from CF Link: <http://www.parliament.lk/files/pdf/constitution.pdf> (<http://www.parliament.lk/files/pdf/constitution.pdf>) - Fiscal Management (Responsibility) Act No 03 of 2003 Includes the fiscal framework that sets a basic standard for the fiscal framework and lists documents that must be disclosed for the purpose of public finance disclosure, their contents, responsible parties and publication periods. Link:

http://www.documents.gov.lk/files/act/2003/1/03-2003_E.pdf (http://www.documents.gov.lk/files/act/2003/1/03-2003_E.pdf) (Original)

http://www.documents.gov.lk/files/act/2013/4/15-2013_E.pdf (http://www.documents.gov.lk/files/act/2013/4/15-2013_E.pdf) (Amended 2013)

http://www.documents.gov.lk/files/act/2016/8/13-2016_E.pdf (http://www.documents.gov.lk/files/act/2016/8/13-2016_E.pdf) (Amended 2016) -

Appropriation Act The approved revenue and expenditure for the budget of the following year along with borrowing limits and treasury miscellaneous vote. Link: (Budget 2016) <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>...

(<http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>) - and other Financial Regulations and Circulars from the Government of Sri Lanka

Link: <http://www.govdoc.lk/wp-content/uploads/2016/06/Financial-Regulation-English.pdf>

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

a. Yes

b. No

Answer: a.

Sources: Link to Right to Information Act No. 12 of 2016: http://www.documents.gov.lk/files/act/2016/8/12-2016_E.pdf

(http://www.documents.gov.lk/files/act/2016/8/12-2016_E.pdf)

Comments: Researcher: Right to Information Act No. 12 of 2016 was passed on the 4th of August 2016 allowing citizens the right to access any information that is in possession of a public authority.

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

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

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

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

Answer: a. (100)

Sources: Link to the Appropriation Bill 2016: Page 7 Name of table :First schedule http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf (http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf) Link to Budget Estimates 2017: Volument 1: page XXXIII Name of table: Government expenditure by ministry/special spending unit <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf...> (<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cdbd-46bc-88da-c60fcc38fefe>)

Comments: Researcher: The administrative classification is the main form of budget classification in Sri Lanka.

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

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

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

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

Answer: b.

Sources: Link to the Appropriation Bill 2016: http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf (http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf) Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: Page 97-106 of the budget speech includes expenditure proposals 2017 based on functional classification; yet its only 5.1% of total expenditure and therefore have not been considered.

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

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

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

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

Answer: b.

Sources: Link to the Appropriation Bill 2016: http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf (http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf) Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)
Comments: Researcher: The available classification does not comply with the international standards

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates 2017: Volume 1: page XXXVII Name of table: Summary of expenditure by category and object code <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf>... (<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cbdb-46bc-88da-c60fcc38fefe>) Link to Budget Speech 2017: Page 119 www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates 2017: Volume 1: page XXXVII Name of table: Summary of expenditure by category and object code <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf>...
(<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cbdb-46bc-88da-c60fcc38fefe>) Link to Budget Speech 2017: Page 119 www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...
(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to the Appropriation Bill 2016: http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf
(http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf) Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...
(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: Each Ministry has a separate table to indicate allocations for major new projects in 2017. Yet this doesn't account for projects carried forward from the previous year. Some departments under each ministry have a separate allocation for 'development activities' where projects are accounted for. Yet some departments have not allocated any funds for this. Overall development activities account for 31% of the total budget. e.g.: Budget Estimates 2017 -Volume I Minister of Finance , 02- Development Activities, Page 141

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: 1- Administrative classification: Expenditure for years 2017-2019 is presented under an administrative classification in Budget Estimates (Draft) 2017, Volume 1: Page XXXIII Name of table: Government Expenditure by Ministry/Special spending unit (tabel 4.4) Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf>... (<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cbdb-46bc-88da-c60fcc38fefe>) 2- Economic classification: Expenditure for years 2017-2019 is presented under an economic classification in Budget Estimates (Draft) 2017, Volume 1: Page XXXVIII Name of table: Government Expenditure by Category and Object Code Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf>... (<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cbdb-46bc-88da-c60fcc38fefe>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to the Appropriation Bill 2016: http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf (http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf) Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) e.g.: Budget Estimates 2017 Volume 1 (Draft) <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: Allocations for separate programmes are given in 'Development Activities -2' in each department which falls under a ministry. the allocation for development activities vary according to the ministry. eg:Ministry of National Policies and Economic Affairs (Budget Estimates Volume 1: Page 213) it accounts for 73%. Whereas Ministry of Health. Nutrition and Indegenous Medicine (Budget Estimates Volume 1: Page 325) it only accounts for 28%. Overall, development activities accounts for only 31% of the Total Budget. These account for 31% of the total budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to the Appropriation Bill 2016: http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf (http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf) Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

estimates-2017 (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) e.g.: Budget Estimates 2017 Volume 1 (Draft) <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)
Comments: Researcher: Revenue is categorized under individual source, accounting for all tax revenue. Budget Estimates (Draft) 2017, Volume 1, 3.2.1. Government Revenue - Tax Revenue, Page XXII- XXIII

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) e.g.: Budget Estimates 2017 Volume 1 (Draft) <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)
Comments: Researcher: Revenue is categorized under individual source, accounting for 93% non- tax revenue. 7% if categorized under 'other' income sources. Budget Estimates (Draft) 2017, Volume 1, 3.2.2. Government Revenue - Non- Tax Revenue, Page XXIV - XXV

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) e.g.: Budget Estimates 2017 Volume 1 (Draft) <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)
Comments: Researcher: Multi Year estimates, 2017-2019 are given to for tax and non-tax revenue. Budget Estimates (Draft) 2017, Volume 1 (3.2.1) Government Revenue - Tax Revenue, Page XXII- XXIII Government Revenue - Non- Tax Revenue (3.2.2) Page XXIV- XXV

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

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

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

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

Answer: a. (100)**Sources:** Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(http://www.treasury.gov.lk/web/guest/budget-estimates-2017) e.g.: Budget Estimates 2017 Volume 1 (Draft)

<http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (http://www.treasury.gov.lk/web/guest/budget-estimates-2017)**Comments:** Researcher: Multi Year estimates, 2017-2019 are given for individual sources of revenue categorized under tax and non tax categories. Budget Estimates (Draft) 2017, Volume 1, 3.2.1. Government Revenue - Tax Revenue, Page XXII - XXIII, 3.2.2. Government Revenue - Non- Tax Revenue, Page XXIV - XXV**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

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

Answer: a. (100)**Sources:** 1-Net new borrowing required during the budget year; Budget speech page128 (Gross Borrowing Limit - Approved limit) Name of table:Gross Borrowing Limit - Approved limit www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...

(http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1) 2-Total

debt burden at the end of the budget year: Budget estimates Volume 1 (draft) page 94 (Government Debt. Service) and pages 124-126 Name of table:

Government Debt. Service Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf...>

(http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cdbd-46bc-88da-c60fcc38fefe) 3-Interest payments on the

outstanding debt for the budget year: Budget estimates Volume 1 (draft) page 94 (Government Debt. Service) Name of table: Government Debt.

Service Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf...>

(http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cdbd-46bc-88da-c60fcc38fefe)

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

IBP comment: After IBP's review, it is noted that the correct citation for the estimates of total debt burden for the budget year are in a figure in the Budget speech (p. 124): www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b. (67)

Sources: 1. Interest rates on the debt: Information not sufficient to cover 'core' element. 2. Maturity profile of the debt: Maturity of sovereign bonds: Budget Speech - Foreign Debt Servicing Schedule, page 128 Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) 3. If debt is domestic or external: Budget speech - Summary of the Budget, page 108 Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: The question was given 'b' score as the EBP budget documents contained two of the three core elements as well as information beyond core elements. Such additional information 'beyond core elements' includes: -Interest rates on debt: Although the information provided does not provide sufficient coverage for the core element, there is a mention of the need to reduce interest rates by 1.5% in Budget Speech. Budget Speech 2017, page 69. www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) - Breakdown of debt by instrument: treasury bills, bonds, advances etc. Budget Speech, page 127 www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: Budget Estimates 2017 Volume 1 (Draft): Pg. 208 Name of table: Medium Term Macro economic Framework-2017-2019 Link: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Budget Speech 2017 Pg.: 129-132 Section 6: Medium term macro economic framework Link: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: Budget Estimates 2017 (Volume 1) Pg. 208: Medium Term Macro economic Framework-2017-2019 (Ministry of National Policies and Economic Affairs) includes all core elements other than interest rates, and additional elements such as per capita GDP, Total Investment, Domestic and National Savings as a % of GDP The Budget speech mentions some of the economic factors as well.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: A sensitivity analysis with changes in macroeconomic conditions cannot be found in the EBP or supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to the Appropriation Bill 2016: http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf

(http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf) Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) e.g.: Budget Estimates 2017 Volume 1 (Draft)

<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: New proposals and allocated expenditure for almost all projects included in the narrative is available in Budget Speech 2017: Expenditure Proposals - 2017 (Pg. 97) Yet almost all proposals are included in the narrative, with expenditure clearly stated on its side. eg: Education Sector (pg.19) All proposals except the following have been allocated a cost. " introduce new subjects to the Ordinary and Advanced Level curricula such as, Hospitality Management, Fashion Design, Digital Technology, Logistics, and Financial Literacy amongst many others" and "introduce necessary legislation that will enable the establishment of an independent Accreditation, Regulation, Monitoring and Quality Assurance Authority

under the Ministry of National Policies and Economic Affairs, which will oversee the quality of such private educational institutions providing primary and secondary education"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: Details available in: -Budget Speech 2017, Annex 1, Page 96 includes the new revenue proposals -Technical Notes of the Budget Proposals 2017 – Taxation , Page 133 on-wards. -Some proposals and the impact on revenue has been included in the narrative itself: eg- pg.46 paragraph 229 However, it does not always recognise tax rate changes and impact on revenue by all proposals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: 1- Administrative classification: Expenditure for years 2015-2019 is presented under an administrative classification in Budget Estimates (Draft) 2017, Volume 1: Page XXXIII Name of table: Government Expenditure by Ministry/Special spending unit (tabel 4.4) Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf>...

(<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cdbd-46bc-88da-c60fcc38fefe>) 2- Economic classification: Expenditure for years 2015-2019 is presented under an economic classification in Budget Estimates (Draft) 2017, Volume 1: Page XXXVIII Name of table: Government Expenditure by Category and Object Code Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf>...

(<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cdbd-46bc-88da-c60fcc38fefe>)

Comments: Researcher: Estimates not available under the functional classification.

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

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

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

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

Answer: c. (33)**Sources:** Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(http://www.treasury.gov.lk/web/guest/budget-estimates-2017) e.g.: Budget Estimates 2017 Volume 1 (Draft)

<http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (http://www.treasury.gov.lk/web/guest/budget-estimates-2017)

Comments: Researcher: Programme breakdowns can be found for several budget allocations in each ministry/department budget. Most programme allocations are for development activities which account for approximately 31% of the total budget. Information for BY-1 (2016 Revised Estimates) and BY-2 (2015) can be found for programmes. Expenditure for programmes are found under each department. e.g: Budget Estimates (Draft) 2017, Volume 1, , 02 - Development Activities, pg. 83 HEAD - 101 Minister of Buddha Sasana 02 - Development Activities 06 - Upliftment of Religious activities & Sacred areas Religious Places Development

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

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

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

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

Answer: a. (100)**Sources:** Link to Budget Estimates (Daft) 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>(http://www.treasury.gov.lk/web/guest/budget-estimates-2017) Link to Budget Estimates (Daft) 2016 <http://www.treasury.gov.lk/budget-estimates-2016>

(http://www.treasury.gov.lk/budget-estimates-2016)

Comments: Researcher: The BY-1 (2016) has been adjusted from the estimates in the previous report Budget Estimates 2016. Eg: Government expenditure by Ministry/Special spending unit Budget Estimates (Draft) 2017, Volume 1, Page XXXIII (table 4.4) comparison to Budget Estimates 2016 XXXIII (tabel 4.4)

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

IBP comment: Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

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

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

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

Answer: b. (67)

Sources: Link to Budget Estimates (Daft) 2017 <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>
(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: Information for BY-2 (2015 Actual) can be found for the following classifications. 1- Administrative classification: Expenditure for years 2015-2017 is presented under an administrative classification in Budget Estimates (Draft) 2017, Volume 1, Government Expenditure by Ministry/Institution, Page XXXIII 2- Economic classification: Expenditure for years 2015-2017 is presented under an economic classification in Budget Estimates (Draft) 2017, Volume 1, Government Expenditure by Category and Object Code, Page XXXVIII 3- Functional classification: No functional classification can be found

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to Budget Estimates (Daft) 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>
(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: Programme breakdowns can be found for several budget allocations in each ministry/department budget. Most programme allocations are for development activities which account for approximately 31% of the total budget. Information for BY-2 (2015 Actual) can be found for programmes under each department. eg: Budget Estimates (Draft) 2017, Volume 1, pg. 176 HEAD - 103 Minister of Defence 02 - Development Activities 12 - Infrastructure Development

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates (Daft) 2017- Volume 1 <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>
(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: Actuals for 2015 (BY-2) is given in the Budget Estimates of 2017. Budget Estimates (Draft) 2017, Volume 1, Government Expenditure by Ministry/Institute Page XXXIII

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates (Daft) 2017 <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>
(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: Revenue information for BY-1 (2016 Revised Estimates) is available for tax and non-tax revenue. Budget Estimates (Draft) 2017, Volume 1, 3.2.1. 3.2.1 Government Revenue - Tax Revenue, Page XXII- XXIII 3.2.2. Government Revenue - Non- Tax Revenue, Page XXIV - XXV

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates (Daft) 2017 Volume 1: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: Revenue information for BY-1 (2016 Revised Estimates) is available for individual sources of tax. Budget Estimates (Draft) 2017, Volume 1 3.2.1 Government Revenue - Tax Revenue, Page XXII - XXIII 3.2.2. Government Revenue - Non- Tax Revenue, Page XXIV - XXV

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates (Daft) 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Estimates (Daft) 2016: <http://www.treasury.gov.lk/budget-estimates-2016> (<http://www.treasury.gov.lk/budget-estimates-2016>)

Comments: Researcher: The 2016 information given in the Budget Estimates 2017 are Revised Estimates from the Budget Estimates of 2016. Budget Estimates (Draft) 2017, Volume 1, 3.2.1. • 3.2.1 Government Revenue - Tax Revenue, Page XXII - XXIII • 3.2.2. Government Revenue - Non- Tax Revenue, Page XXIV - XXV

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates (Daft) 2017, Volume 1 <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Fiscal Management Report 2017: <http://www.treasury.gov.lk/publications/fiscal-management> (<http://www.treasury.gov.lk/publications/fiscal-management>)

Comments: Researcher: Revenue information for BY-2 (2015 Actual) is available for tax and non-tax revenue. Budget Estimates (Draft) 2017, Volume 1, • 3.2.1 Government Revenue - Tax Revenue, Page XXII - XXIII • 3.2.2. Government Revenue - Non- Tax Revenue, Page XXIV - XXV A broader classification given in Fiscal management Report 2017 Medium term Macro Fiscal Framework (2015-2017), Page 4

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates (Daft) 2017, Volume 1: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>
(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: Revenue information for BY-1 (2013 Revised Estimates) is available for individual sources of revenue. Budget Estimates (Draft) 2014, Volume 1 • 3.2.1 Government Revenue - Tax Revenue, Page XXII - XXIII • 3.2.2. Government Revenue - Non- Tax Revenue, Page XXIV - XXV

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Budget Estimates (Daft) 2017, Volume 1: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>
(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: The most recent revenue is presented to the BY-2 (2015 Actual) Budget Estimates (Draft) 2017, Volume 1, • 3.2.1 Government Revenue - Tax Revenue, Page XXII - XXIII • 3.2.2. Government Revenue - Non- Tax Revenue, Page XXIV - XXV

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

31: Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1;

interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

Answer: a. (100)

Sources: 1. Total debt outstanding at the end of BY-1; Total outstanding debt as at September-end is available. Fiscal Management Report 2017, Outstanding External Debt and Debt Service Payments, Page 49 Link: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0> 2. Amount of net new borrowing required during BY-1; Budget speech pg.128 (Gross Borrowing Limit - Approved limit) Link: <http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...> (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) 3. Interest payments on the debt; (for BY-1) 3.1- Budget Speech 2017, Annexure IV, Summary of the Budget (2013-2017), Total Expenditure, Page 108 Link: <http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...> (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) 3. 2- Budget Estimates (Draft) 2017, Volume 1, 4.5 Summary Of Expenditure By Category And Object Code, Page XXXIX (Interest categorised by domestic and foreign) Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf> (<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cdbd-46bc-88da-c60fcc38fefe>) 4. Interest rates on the debt instruments; (for BY-1) 4.1- Information on treasury bill and bond rates from 2015-2016 Sep Fiscal Management Report 2017, Table 1.15: Behaviour of Yield Rates of Government Securities and Exchange Rate 2015-2016, Page 35 Link: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0> (<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>) 4.2 Information on foreign loan interest rates (for BY-1) Fiscal Management Report 2017, Table 3.2: Foreign Financing Loan Agreements Signed during January - September 2016, pg. 44-45 Link: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0> (<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>) 5. Maturity profile of foreign debt (for BY-1) 5.1- Information on maturity (including grace) period of foreign financing loans Fiscal Management Report 2017, Table 3.2: Foreign Financing Loan Agreements Signed during January - September 2016, pg. 44-45 Link: <http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0> (<http://www.treasury.gov.lk/documents/10181/12876/2017/360b3514-d267-4836-9890-713ce8955b70?version=1.0>) 6. Whether it is domestic or external debt (For BY-1) (composition of debt) 6.1 Composition (domestic/foreign) of stock of debt: Budget Speech 2017, Share of domestic debt, Page 127 and Approved Limit and Usage, Page 128 Link: <http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...> (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) 6.2- Composition of budget financing (domestic/foreign): Budget Speech 2017, Annexure IV, Summary of the Budget (2013-2017), Total Financing, Page 108 Link: <http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...> (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: In addition to the core information, EBP budget documents also contain information beyond the 'core elements'. Including: - Breakdown of the debt instruments (treasury bills, bonds, advances etc.) is available on the Budget Speech page 127. Link: <http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...> (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) - Interest categorised by composition (domestic and foreign) Budget Estimates (Draft) 2017, Volume 1, 4.5 Summary Of Expenditure By Category And Object Code, Page XXXIXI Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf> (<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cdbd-46bc-88da-c60fcc38fefe>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Fiscal Management Report 2017 <http://www.treasury.gov.lk/publications/fiscal-management> (<http://www.treasury.gov.lk/publications/fiscal-management>) Link to Budget Speech 2017 www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) Link to Budget Estimates (Daft) 2017, Volume 1 <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: Available information relating to debt: Government debt as a percentage of GDP is given from 2015-2017 and projections from 2018- 2020 Fiscal Management Report Table 1.1 Pg 4 Total financing, classified by domestic and foreign is available available from 2013- 2017 2017 budget Budget Speech 2017, Annexure IV, Page 108. subcategories are available as follows. - foreign: Project and Programme loans, foreign commercial -domestic: Non- bank borrowings, foreign investments in T-bills and T-bonds, bank Domestic and details of foreign financing is also available for 2015, 2016 (revised budget) and 2017 estimate Budget Estimates 2017 Volume 1 4.3 National Level Financing, Pg XXXII

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Specific Information on extra-budgetary funds is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b.

Sources: The Budget Estimates contain the consolidated budget - including provincial council revenues and expenditure E.g.: Budget Estimates (Draft) 2017 Volume I: Provincial Council revenue - Page XXI Budget Estimates (Draft) 2017 Volume III: Administrative units of provincial councils are also in the volume; Page 43 However, it does not contain extra-budgetary funds, therefore, the score is 'b'. Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

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

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

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

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

Answer: b. (67)**Sources:** Link to Budget Estimates (Daft) 2017, Volume 1: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017><http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Fiscal Management Report 2017:<http://www.treasury.gov.lk/publications/fiscal-management> (http://www.treasury.gov.lk/publications/fiscal-management) Link to The Appropriation Bill 2016: http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf (http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf)

Comments: Researcher: Allocations for Provincial Councils are available, with a classification of recurrent and current expenditure and operational and development expenditure. 1. Budget Estimates 2017, Volume 3 Ministry of Provincial Councils and Local Government, Pg 25 2. Appropriation Bill 2017 Ministry of Local Government and Provincial Councils, Pg 23-36 Several projects in 2016 (BY-1) under Provincial Councils and District Secretariats are mentioned as Budgetary Support Services and Contingent Liability Projects Fiscal Management Report 2014 Annex 1, Pg 91-112 No narrative was available for 2017 budgetary allocations therefore answer 'b' was selected.

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

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

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

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

Answer: d.**Sources:** N/A**Comments:** Researcher: No alternative displays of budget allocations are available.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

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

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

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

Answer: b. (67)

Sources: Link to Budget Estimates (Daft) 2017, Volume 1 <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech 2017

www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) 4- Fiscal Management Report 2017 <http://www.treasury.gov.lk/publications/fiscal-management> (<http://www.treasury.gov.lk/publications/fiscal-management>)

Comments: Researcher: Budget Estimates 2017, Includes transfers to institutions under each ministry in "Transfers to Institutions" under each administrative unit/ministry. E.g.: Head 158 - Minister of Public Enterprise Development, Transfers to Public Institutions, pg. 97 Transfers to Public corporations and institutions for 2016 (BY-1) from Jan to Sept is available. Fiscal Management Report 2017, Table 1.2, Page 23 Few corporations are mentioned in the narrative of Budget Speech 2017 (eg: Ceylon Petroleum Corporation, pg 53) however the information is not comprehensive and are mere proposals with no specific allocations. Narratives are not given for all transfers, therefore answer 'b' was selected

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: Budget Speech: Pg. 97- 106 Name of table: Annexure II, Expenditure proposals Link:

<http://www.treasury.gov.lk/documents/10181/28027/Budget+Spee...>

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: The expenditure summary includes several quasi-fiscal activities. (Budget Speech: Annexure II, Expenditure proposals, Pg. 97- 106) with a narrative of some of it included in the relevant sections. It also contains the administrative unit and the amount allocated under the budget for the activity. eg: 1) Government to provide a 50% interest subsidy on loans given by commercial banks to houses with an existing floor area of less than 750 square feet (Budget Speech 2017, pg. 59) Purpose: Creating a House Owning Society Beneficiary: those who wish to extend their houses but are unable to do so due to financial constraints 2) For media personnel to obtain bank loans up to a maximum of Rs. 300,000 with a 100 percent interest subsidy by the government. Purpose: to disseminate news Beneficiary: regional correspondents who are registered with the Ministry of Mass Media who work under difficult circumstances 3) Providing a 75% interest subsidy on a loan facility up to Rs.15 million. (Budget Speech, pg. 76) Purpose: Encouraging organic agricultural practices Beneficiary:those producing organic fertilizer given

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Financial assets are not presented in the EBP and its supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Financial assets and non-financial assets are not reflected in the budget estimates. However, 'Acquisition of financial assets' is a line item in the budget estimate, but there is insufficient information with this regard to score the content. E.g.: Ministry of Land (Budget estimates, Volume 2: pg, 457) and operations under it, no valuation has been made for the non-financial asset itself. Link to Budget Estimates (Daft) 2017, Volume 2, page 457. <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: Link to the Appropriation Bill 2016: http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf
 (http://documents.gov.lk/files/bill/2016/10/126-2016_E.pdf) Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (http://www.treasury.gov.lk/web/guest/budget-estimates-2017) Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...
 (http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1)
Comments: Researcher: Information on arrears is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...
 (http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1) Link to Fiscal Management Report 2016: <http://www.treasury.gov.lk/publications/fiscal-management> (http://www.treasury.gov.lk/publications/fiscal-management)
Comments: Researcher: Outstanding balances of guarantees issued is available along with allocations for budgetary support services and contingent liability project, with the amounts and purpose of guarantee/contingent liability. However the information is for the period 1st January- September 30th 2016. Fiscal Management Report, Annex I Page 91- 112 and 'Disclosure of Contingent Liabilities on Treasury Guarantees' Fiscal Management Report 2017, pg. 39 The List of Treasury Guarantees Issued by the General Treasury up to 30.09.2016 Fiscal Management Report 2017, Annex II, pg. 113 Guarantees for few institutions are mentioned with the purpose of the guarantee. Budget Speech 2017 Eg: Product Design Engineering Pg 45, Tea board, gaurantee on laons for branding: pg 12 As all of the core information is not available along with information for the budget year 2017, answer 'c' was chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must

cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

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

Answer: d.

Sources: Link to Budget Estimates (Daft) 2017, Volume 1: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Fiscal Management Report 2017:

<http://www.treasury.gov.lk/publications/fiscal-management> (<http://www.treasury.gov.lk/publications/fiscal-management>)

Comments: Researcher: Foreign loans are listed along with the details of their grant period, maturity period and interest rate. Fiscal Management Report List of loan agreements signed by Sep 30th 2013, Table 3.2, Page 44 However as period required by the core information of 10 years, and other information is not available, answer 'd' was selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Budget Estimates (Daft) 2017, Volume 1 pg. 208 Disbursement of Foreign Funded Projects during 2007-2015 pg. 417 - 418 Major Projects

Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf>...

(<http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cdbd-46bc-88da-c60fcc38fefe>)

Comments: Researcher: Foreign loans and grants are available with the donor, amount, period from 2007 to 2015, however it is not available for the budget year. For the budget year only the donors of the major projects are listed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.

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

Answer: c. (33)

Sources: Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech 2017:

www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: The 'Tax Expenditure Statement' is presented for the first time in the Sri Lankan Budget, in Annexure v in the budget speech 2017 The expenditure is categorized depending on the type of tax and It includes an estimate of the revenue foregone, and beneficiaries However the purpose and policy rationale is unclear and therefore answer 'c' was selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Earmarked revenue are not explicitly mentioned.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to Budget Speech 2017 www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: Several government policy goals are listed with the proposed budget. Budget Speech 2017, pg. 43 Eg: 1. 'Tea Industry', paragraph 54, pg.12 2. mandatory schooling policy: Paragraph 90, pg.20 3. 'Science, Technology and Innovations for Development'. Paragraph 215, pg. 43 However as all policies are not mentioned along with their relationships answer 'c' was selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) Link to Budget Speech 2017:

www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: While the budget speech indicates the government plan for the upcoming year and beyond (development projects) there is no clear indication of the proposal and its impact in multiple years. E.g.: Under each administrative unit its key programmes are mentioned along with its target for the upcoming budget year. However although it does not mention the multiyear impact, the budget accounts to the multiple years in the allocation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to Budget Estimates 2017: <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>) E.g.: Link to Budget Estimates 2017 Volume 3:

http://www.treasury.gov.lk/documents/10181/315287/English_Dr...

(http://www.treasury.gov.lk/documents/10181/315287/English_Draft_Vol_3.pdf/bc875fbb-f858-4837-81ee-66561593f449) Link to Budget Speech 2017: www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>)

Comments: Researcher: The employment profile for the coming year is presented along with the major projects and its impact. However there is no narrative. E.g.: Page 342 and 346

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: Link to Budget Speech 2017 www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017...

(<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) Link to Budget Estimates (Daft) 2017, Volume 1, 2 and 3 <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: Few non-financial targets are available for the administrative units prior to its expenditure listing. The budget speech also contains several key non-financial output statements. eg: 1) Budget Speech 2017, pg. 19, Paragraph 88 targets: Ensuring zero drop outs, mandatory education for 13 years and expanding the options for students to continue into higher education 2) Budget estimates, Volume 2 Education Sector Targets by 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: Link to Budget Estimates (Daft) 2017, Volume 1, 2 and 3 <http://www.treasury.gov.lk/web/guest/budget-estimates-2017>

(<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: Most of the non-financial targets are provided with performance targets, these are available for the administrative units prior to its expenditure listing. E.g.: Budget estimates, Volume 2 Education Sector Targets by 2020 1. Literacy rate (%) 100 2. Literacy rate- Computer (%) 75 3. GCE O/L Examination pass rate 80%

Peer Reviewer**Opinion:** Agree with Comments**Comments:** However, these performance targets are not linked to specific macroeconomic objectives and not closely monitored.**Government Reviewer****Opinion:** Not Qualified**Researcher response:** Acknowledge the PR's comment suggesting that the performance targets are not closely monitored although they are available for some indicators.**IBP comment:** Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b. (67)

Sources: The key programmes for the impoverished are mentioned in the Budget Speech 2017, which acts as a narrative, yet not all programmes have been discussed. eg: Budget Speech 2017, pg. 61 'War against Poverty and a strong social network' pg. 33 'small and medium scale entrepreneurs' The budget allocations are mentioned in detail along with the project in the Budget estimates 20017, Volume 2, pg. 194 'Ministry of Social Empowerment and Welfare' Link to Budget Speech 2017 www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017... (<http://www.treasury.gov.lk/documents/10181/28027/Budget+Speech+2017/a092d16a-68ec-46d5-8e27-9e3c00243aa8?version=1.1>) Link to Budget Estimates (Daft) 2017, Volume 2 <http://www.treasury.gov.lk/web/guest/budget-estimates-2017> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2017>)

Comments: Researcher: This score has been upgraded from a 'c' score in the 2015 survey due to overall scope and quality of the data and narrative provided in the Budget Speech.

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

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

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

Answer: a. (100)

Sources: Link to National Budget Circulars http://www.treasury.gov.lk/national_budget_circulars (http://www.treasury.gov.lk/national_budget_circulars)

Comments: Researcher: 1- 'Budget Call 2017 Guidelines and Directions for the Preparations of Annual Budget Estimates 2017' can be found in the National budget circulars and it includes; The tasks and activities along with the deadline and department responsible is mentioned. 2- Budget calendar for 2017 is mentioned in the parliamentary website, along with a small description of the progress of the budget in the parliament. It can be found on- https://www.parliament.lk/en/parliament-calendar?option=com_... (https://www.parliament.lk/en/parliament-calendar?option=com_jtagcalendar&date=2016-12-10&viewMode=daily&Itemid=249)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Answer 'd' is selected as there is no PBS publicly available for the budget year. However Budget Call to the ministries and the Prime Minister's economic statement gives the forecasts for the upcoming year. (Link to Budget Call for the ministries (Please refer circular number: NBC-2016-02, date: 02-08-2016: http://www.treasury.gov.lk/national_budget_circulars (http://www.treasury.gov.lk/national_budget_circulars) or <http://www.treasury.gov.lk/documents/10181/31346/NBD-2016.08...> (http://www.treasury.gov.lk/documents/10181/31346/NBD-2016.08.04_1/39218872-33e2-48e6-b6fc-f5f5f3c67c4c?version=1.0))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Answer 'd' is selected as the PBS is produced internally (Medium Term Budgetary Framework).

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Answer 'd' is selected as the PBS is produced internally (Medium Term Budgetary Framework).

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

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Answer 'd' is selected as the PBS is produced internally (Medium Term Budgetary Framework).

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

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

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

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

Answer: b.

Sources: N/A

Comments: Researcher: Answer 'd' is selected as the PBS is produced internally (Medium Term Budgetary Framework).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Comments: Researcher: The administrative and economic classifications are available in the Budget Estimate Volumes and the Appropriation Act contains an administrative classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Comments: Researcher: Programme level information for Development activities are available under the ministry expenditure. Development Activities are over 40% of the total budget.

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

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

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

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

Answer: a. (100)

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Comments: Researcher: The Budget Estimates Summary includes the total revenue breakdown, including a tax-non-tax breakdown. From page XXII to XXV

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

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

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

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

Answer: a. (100)

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf> Link to EB supporting documents - Budget Estimates (Final) 2016: <http://www.treasury.gov.lk/web/guest/budget-estimates-2016> (<http://www.treasury.gov.lk/web/guest/budget-estimates-2016>)

Comments: Researcher: The individual sources are presented for tax and non tax revenue on pages XXII to XXV

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

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

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

payments on the debt for the budget year?

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

Answer: b. (67)

Sources: 1. Net new borrowing required during the budget year: Budget Estimates (Final) 2017 Volume 1: Total financing, page XXXII Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf>... (http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cbdb-46bc-88da-c60fcc38fefe) 2. Total debt outstanding at the end of the budget year: N/A - The EB documents do not include information for the total outstanding at the end of the year. 3. Interest payments on the outstanding debt for the budget year: Budget Estimates (Final) 2017 Volume 1: Summary of Expenditure by Category and Object Code: Interest payments and discounts, page XXXIX or page XXXVIII Link: <http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf>... (http://www.treasury.gov.lk/documents/10181/336544/volume1.pdf/3927a0c4-cbdb-46bc-88da-c60fcc38fefe)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: The Ministry of Finance does not compile a Citizens Budget on any of the budget documents or releases information in a format that could be identified as a Citizens budget. Therefore, according to the OBS methodology the appropriate response is "d"

Comments: Researcher: It must be noted that the material produced by the government appearing at the end of the Budget Speech - such as the graphs and tables, as well as information in the Budget Estimates such as the key performance indicators of ministries, make a good starting point for a Citizens Budget document. The CB however, should be produced as a separate purpose-specific document to disseminate budget information to the public (at the same time as when the EBP or other budget document is produced and released).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Ministry of Finance does not compile a Citizens Budget on any of the budget documents or releases information in a format that could be identified as a Citizens budget. Therefore, according to the OBS methodology the appropriate response is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: The Ministry of Finance does not compile a Citizens Budget on any of the budget documents or releases information in a format that could be identified as a Citizens budget. Therefore, according to the OBS methodology the appropriate response is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: The Ministry of Finance does not compile a Citizens Budget on any of the budget documents or releases information in a format that could be identified as a Citizens budget. Therefore, according to the OBS methodology the appropriate response is "d"

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

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

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

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

Answer: d.**Sources:** Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)**Comments:** Researcher: The IYR does not contain an administrative or the international standard of economic or functional classifications. It includes a summary of the expenditure with a mix of broad economic (salaries, interest payments) and functional (medical supplies, fertiliser) classifications.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

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

Answer: c. (33)**Sources:** Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE<http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)**Comments:** Researcher: The IYR does specifies a limited range of programmes: fertiliser and samurdhi (social welfare) subsidy under the programme level. It does not cover over 2/3rds of the budget.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

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

Answer: b.

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The IYR contains the actual or provisional data (depending on the timeline) without any comparison with budgeted/estimated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: The IYR presents by broad revenue category - Tax, Non-Tax, Grants. Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: This is an improvement from the score of the previous survey in 2015, as the information provided was not publically available in time.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: Only broad revenue sources are presented without a breakdown.

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

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

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

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

Answer: b.

Sources: Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: The actual or provisional data for the year/month details are provided with no comparisons between the budgeted or estimated data.

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

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

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

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

Answer: a. (100)

Sources: All three core elements are available in the data of the worksheets given. 1. Amount of net new borrowing so far during the year: Worksheet: Government Fiscal Operations Monthly worksheet - 'outstanding government debt' Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>) 2. Central government's total debt burden at that point in the year: Worksheet: Government Debt Monthly worksheet - 'Financing' Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>) 3. Interest payments to-date on the outstanding debt: Worksheet: Government Fiscal Operations Monthly worksheet - 'Interest payments' Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

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

IBP comment: Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

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

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

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

Answer: c. (33)

Sources: Two of the three core components are not included in the IYR, but the composition of debt is indicated. - Composition of debt (domestic/foreign) Worksheet: The Outstanding Government Debt worksheets Link to the website containing MS Excel sheets with data: DATA & STATISTICS PUBLISHED BY MINISTRY OF FINANCE <http://www.treasury.gov.lk/data-statistics-published-by-mini...> (<http://www.treasury.gov.lk/data-statistics-published-by-ministry-of-finance>)

Comments: Researcher: In addition to the domestic/foreign composition, the worksheet also contains information of the different types of debt instruments. They provide some broad information on the maturity profile (can somewhat determine the short term/long term nature of the information by assessing the type of instrument, e.g.: treasury bills and bonds which account for approximately 80% of domestic debt) However, the information available on the worksheet is not comprehensive enough to be taken as a core element.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Sri Lanka does not publish a MYR. Please refer comment on MYR-1.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The changes in macroeconomic forecasts have been updated in Chapter 1 of the mid year report. URL <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR (“Mid-Year Fiscal Position Report - 2016”). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following

reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Sri Lanka does not publish a MYR. Please refer comment on MYR-1.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: See pages 27 onwards of chapter 3 of mid year report <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR ("Mid-Year Fiscal Position Report - 2016"). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Sri Lanka does not publish a MYR. Please refer comment on MYR-1.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: See Table 3.10 and subsequent tables of the mid year review <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR ("Mid-Year Fiscal Position Report - 2016"). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Sri Lanka does not publish a MYR. Please refer comment on MYR-1.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: See chapter 3 pages from 27 <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR ("Mid-Year Fiscal Position Report - 2016"). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

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

Answer: d.

Sources: N/A

Comments: Researcher: Sri Lanka does not publish a MYR. Please refer comment on MYR-1.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: See pages 15-26 of mid year review <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR ("Mid-Year Fiscal Position Report - 2016"). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

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

Answer: b.

Sources: N/A

Comments: Researcher: Sri Lanka does not publish a MYR. Please refer comment on MYR-1.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR ("Mid-Year Fiscal Position Report - 2016"). available at: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

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

e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Sri Lanka does not publish a MYR. Please refer comment on MYR-1.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...>

(<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR ("Mid-Year Fiscal Position Report - 2016"). available at:

<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

d. (0) No, estimates of government borrowing and debt have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Sri Lanka does not publish a MYR. Please refer comment on MYR-1.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: <http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...>

(<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the PR as the MYR ("Mid-Year Fiscal Position Report - 2016"). available at:

<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef881...> (<http://www.treasury.gov.lk/documents/10181/12882/2016/2ef88149-3cf1-48c0-8120-b6dad3b2bef3?version=1.0>), released on 30th July 2016, it does not qualify as a mid-year report under OBS criteria for the following reasons; 1) it only reports data from January-April and does not complete a 6 month period and 2) does not report revised annual macroeconomic and/or fiscal forecasts. Other documents from the MoF such as the Fiscal Management Report, also do not qualify as it was not intended to be a MYR, it does not contain the first half of the budget period and it is related later than the MYR publication period. Therefore Sri Lanka is assessed as not having a MYR.

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

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

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

Answer: a. (100)

Sources: Link to the Annual Report 2015 of the Ministry of Finance: Table 5.2 Estimated and Actual Revenue & Expenditure - 2015 Page 71 Financial Statements, page 241: Comparison of Budgets and Actuals. <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>

(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: Fiscal operations are available in section 5 (from page 71): Table 5.2 | Estimated and Actual Revenue & Expenditure - 2015, including the deviations followed by a narrative in Section 5: Expenditure Review. E.g. : Page 109: Higher Education 'Monthly payment of Mahapola Scholarship and Bursary for the university students increased significantly from May 2015 from Rs 2,500 to Rs 5,000 and Rs 2,000 to Rs. 4,000 respectively. This demand an increased contribution from the General Treasury by Rs. 1,042 million, which was an increase of 99 percent over 2014, as the contribution of the Mahapola Trust Fund was inadequate to cover the increased cost.' This is also mentioned in the Financial Statements, page 241: Comparison of Budgets and Actuals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: All 3 classifications are presented in the Annual Report 2015: 1. Economic classification: Table 5.15, page 88 and Table 9, page 386 2.

Functional classification: Table 5.19, page 91 and Table 10, page 387 3. Administrative classification: page.360-365. Annual Report 2015 <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...> (<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: Additionally, expenditure is further elaborated in Section 6: Expenditure Review of the YER and Financial Statements Page 237 and detailed in 248 - 250.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: The YER indicates some major projects (Page 104, Table 6.6, Major Ongoing Projects (2008-2015)) and Schedule II of the Financial Statements (Page 338- 359) covers projects that are 7.96% of the total budget. Annual Report 2015 of the Ministry of Finance: Link: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731> (http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731)

Peer Reviewer

Opinion: Agree with Comments

Comments: It might not be less than 2/3

Government Reviewer

Opinion: Not Qualified

Researcher response: PR's comments are noted, However based on the available information on Annual Report (YER) Table 6.6, the programme level details are less than 2/3rd of the budget.

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

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

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

Answer: a. (100)

Sources: Link to the Annual Report 2015 of the Ministry of Finance: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731> (http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731)

Comments: Researcher: Section 50 Fiscal Development includes a summary and narrative of the tax and non- tax revenues. Page 82, Table 5.14 | Variance Analysis of Government Revenue – 2015 is a summary of the deviations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to the Annual Report 2015 of the Ministry of Finance: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: Page 73, Table 5.3 Government Revenue includes the variation of the category of revenue and its narrative is available under each of the sections within Section 5: Fiscal Developments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to the Annual Report 2015 of the Ministry of Finance: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: The YER includes all the revenue sources (e.g.: Page 73, Table 5.3 Government Revenue) and its narrative is available under each of the sections within Section 5: Fiscal Developments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: b. (67)

Sources: Chapter 08: Financing of the Budget includes debt details. The chapter includes data and narratives for some but not all required information. 1. Amount of net new borrowing required during the budget year: - Total financing for the year including the domestic and foreign debt source: Page 133, Table 8.1 Government Borrowing Limits and Usage 2. Total debt burden at the end of the budget year: - Total debt financing (principal and interest): Page 137, Table 8.4 Domestic Debt Service Payments and Chart 8.7 Domestic Debt Service Payments as a % of GDP and Total Government Revenue: 2005- 2015 - Outstanding debt: Page 143: Table 8.11 | Composition of the Existing Government Debt Stock 3. Interest payments on the outstanding debt for the budget year: - Interest rates of financing (paid not outstanding): Page 145, Annex 1 List of Foreign Financing Loan Agreements and Terms (Jan - Dec 2015) 4. Maturity profile of the debt: - Domestic maturity periods: Page 135, Table 8.3 Central Government Domestic Debt(a). 5. Composition (domestic or external): - Total financing for the year including the domestic and foreign debt source:

Page 133, Table 8.1 Government Borrowing Limits and Usage - Foreign financing sources: Page 140, Table 8.7 The foreign financing disbursements in 2015 Link to the Annual Report 2015 of the Ministry of Finance: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...> (<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: c. (33)

Sources: The YER includes the macroeconomic data for the past years and its trends (Chapters 1 and 3) but does not indicate the estimates or makes a comparison. The scope of macroeconomic data presented and accompanying narrative is sufficient to deserve recognition (score of 'c') although it does not contain actual-to-budget forecast comparisons. Chapter 1: Economic Perspective and Chapter 3: Macroeconomic Review Link to the Annual Report 2015 of the Ministry of Finance: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...> (<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: Link to the Annual Report 2015 of the Ministry of Finance: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...> (<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: The YER does not include non-financial data and its comparisons.

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

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

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

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

Answer: d.

Sources: Link to the Annual Report 2015 of the Ministry of Finance: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: The YER does not include non-financial data and its comparisons.

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

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

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

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

Answer: c. (33)

Sources: Link to the Annual Report 2015 of the Ministry of Finance: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: The YER includes data and narratives on several key welfare expenditure however there is little comparison between the estimated and actual expenditure (e.g.: page 108, General Education, 2nd paragraph). Examples of information and data: Summary - Page 411, Table 32 Welfare Payments and Development Subsidies Page 10, Box 1.1 Welfare Improving Measures Implemented in 2015 Page 89, Welfare expenditure, Table 5.18 Expenditure on Key Welfare Programmes 2015, page 108, Figure 6.8 Expenditure on Personal Emoluments and Welfare Programmes

Peer Reviewer**Opinion:** Agree

Government Reviewer**Opinion:** Not Qualified

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

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

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

Answer: d.**Sources:** N/A**Comments:** Researcher: There is no information on extra-budgetary funds.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: see pages 93-94 of YER and Tables 6.2 and 6.3 <http://www.treasury.gov.lk/documents/10181/12870/2016/c36d66...>
(<http://www.treasury.gov.lk/documents/10181/12870/2016/c36d6610-d6e7-4b1c-ab35-238a4db56b88?version=1.0>)

Government Reviewer**Opinion:** Not Qualified

Researcher response: The document referred by the PR is was published after OBS 2017 cutoff date of 31st December 2016, therefore was not considered for assessment. Additionally, the information cited in the tables are not that of EBFs. Based on the YER document under review, information on EBF is not available.

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

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

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

Answer: a. (100)

Sources: Link to the Annual Report 2015 of the Ministry of Finance: <http://www.treasury.gov.lk/documents/10181/12870/2015/07e971...>
(<http://www.treasury.gov.lk/documents/10181/12870/2015/07e97126-41af-4d72-98ef-a0a813e83731>)

Comments: Researcher: Please refer Chapter 13: Financial Statements (Page 235).**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

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

Answer: b. (67)

Sources: The Auditor General conducts financial and performance audits of government institutions. The financial audit is in the mandate of the auditor from the constitution (Auditor roles and responsibilities). while the performance audits came within the mandate in 2011 (page 17 of Annual Report of the Department of Auditor General) Referred: - Auditor roles and responsibilities <http://www.auditorgeneral.gov.lk/web/index.php/en/roles-resp...> (<http://www.auditorgeneral.gov.lk/web/index.php/en/roles-responsibilities>) - Link to Annual Report 2015, Department of Auditor General <http://www.auditorgeneral.gov.lk/web/images/audit-reports/up...> (<http://www.auditorgeneral.gov.lk/web/images/audit-reports/upload/annual/2015-English.pdf>) - Interview with the Deputy Auditor General

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: The Audit Report is considered produced for internal use only. Therefore, according to the OBS methodology, the appropriate response is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

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

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

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

e. Not applicable/other (please comment).

Answer: d.

Sources: The Audit Report is considered produced for internal use only. Therefore, according to the OBS methodology, the appropriate response is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

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

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

a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

b. (0) No, the annual Audit Report(s) does not include an executive summary.

c. Not applicable/other (please comment).

Answer: b.

Sources: The Audit Report is considered produced for internal use only. Therefore, according to the OBS methodology, the appropriate response is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.

b. (67) Yes, the executive reports publicly on most audit findings.

c. (33) Yes, the executive reports publicly on some audit findings.

d. (0) No, the executive does not report on steps it has taken to address audit findings.

e. Not applicable/other (please comment).

Answer: d.

Sources: Interview with the Deputy Auditor General

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

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

Answer: d.

Sources: Interview with the Deputy Auditor General

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: d.

Sources: Link to articles on Parliamentary budget office: [http://www.srilankanewslive.com/news/politics2/item/6306-par...](http://www.srilankanewslive.com/news/politics2/item/6306-parliament-24-03-2016) (<http://www.srilankanewslive.com/news/politics2/item/6306-parliament-24-03-2016>) <http://anynews.lk/s/e92t> (<http://anynews.lk/s/e92t>) Link to Hansard with COPF mandate: <http://www.parliament.lk/uploads/documents/hansard/145214602...> (<http://www.parliament.lk/uploads/documents/hansard/1452146022015089.pdf>) Link to COPF budget report: <http://www.parliament.lk/uploads/comreports/1480050705091323...> (<http://www.parliament.lk/uploads/comreports/1480050705091323.pdf#page=1>)

Comments: Researcher: Sri Lanka currently does not have an IFI. The Prime Minister has suggested the formulation of such an institution (a parliamentary budget office) and has mentioned a bill for its formulation is ready (source: for the link of the news article please refer source) but it will not be ready for the upcoming budget. However, the parliament has established a Committee on Public Finance (COPF) that has the mandate to call to question public finance and release documents when necessary (Please refer hansard for the mandate of the COPF - pg 3211-3212). During the latest budget (FY 2017) COPF released a budget analysis (Please refer link to COPF budget report)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Sri Lanka currently does not have an IFI. Please refer comment on question 103.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Link to COPF budget analysis: <http://www.parliament.lk/uploads/comreports/1480050705091323...>
(<http://www.parliament.lk/uploads/comreports/1480050705091323.pdf#page=1>)

Comments: Researcher: Sri Lanka currently does not have an IFI. However the Committee on Public Finance (COPF) has released its assessment of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Links to the COPF reports: - <http://www.parliament.lk/uploads/comreports/1479285175081348...>
(<http://www.parliament.lk/uploads/comreports/1479285175081348.pdf#page=1>) -
<http://www.parliament.lk/uploads/comreports/1479285259081036...>
(<http://www.parliament.lk/uploads/comreports/1479285259081036.pdf#page=1>)

Comments: Researcher: Sri Lanka does not have an IFI. Please refer comment on question 103. However the Committee on Public Finance (COPF) has called to question several fiscal decisions and held hearings (refer link to the COPF reports)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: Interview with Director of the Department of National Budget.

Comments: Researcher: The committee stage discussions occur after the EBP is tabled in parliament, not prior.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Link to Appropriation Bill: <https://parliament.lk/files/pdf/budget/2017/appropriation-20...>
(<https://parliament.lk/files/pdf/budget/2017/appropriation-2017-gazette.pdf>)

Comments: Researcher: The Appropriation Bill that contains the allocations of the ministries was issued on 5th October 2016, for the budget year starting January 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

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

109: When does the legislature approve the Executive’s Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>
(<http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>)

Comments: Researcher: The EBP for 2016 was approved on 19th December 2015, and available on the 23rd December 2015 as a gazette supplement for the budget year 2016 (FY 2016).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

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

Answer: a. (100)

Sources: Link to Constitution of the Democratic Socialist Republic of Sri Lanka - Chapter XVII Finance:
http://www.priu.gov.lk/Cons/1978Constitution/Chapter_17_Amd... (http://www.priu.gov.lk/Cons/1978Constitution/Chapter_17_Amd.html) Link to Standing Orders of the Parliament of the Democratic Socialist Republic of Sri Lanka: https://www.parliament.lk/files/pdf/standing_orders_english...
(https://www.parliament.lk/files/pdf/standing_orders_english.pdf)

Comments: Researcher: Chapter XVII - Finance of the Constitution of Sri Lanka, gives the parliament full control over public finance. Standing order No 131 looks at the protocol and guidelines to follow to amend the Appropriation Bill, which is the Executive Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

- a. (100) Yes, the legislature used its authority in law to amend the Executive’s Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive’s Budget Proposal, but no amendments were adopted.

- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
d. (0) No, the legislature does not have any such authority.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Interview with a Director of the National Budget Hansard (on date of the third and final reading of the budget) 10th December 2016 Page 4055 onwards Link:<https://parliament.lk/uploads/documents/hansard/148403874002...>
(<https://parliament.lk/uploads/documents/hansard/1484038740025311.pdf>)

Comments: Researcher: After the EBP is published and the proposals are set out in the budget speech, several amendments took place during the committee stages of the budget discussion. The Hansard (on date of the third and final reading of the budget) 10th December 2016 (Page 4055 onwards) includes the amendments that were finalised during the committee stages. E.g.: HEAD 241.- DEPARTMENT OF PUBLIC ENTERPRISES Programme 01.- Operational Activities - Recurrent Expenditure, Rs. 72,750,000 Question, "That the sum of Rs. 72,750,000 for Head 241, Programme 01, Recurrent Expenditure, be inserted in the Schedule" put and agreed to.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Link to COPF budget report: <http://www.parliament.lk/uploads/comreports/1480050705091323...>
(<http://www.parliament.lk/uploads/comreports/1480050705091323.pdf#page=1>)

Comments: Researcher: The Committee on Public Finance (COPF) issued a report on the Budget Estimates (EBP) and proposals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification from IBP Reviewers: The "Introduction" of the cited COPF report states that the committee had 4 days to assess the EBP, therefore this time-frame is 'less than one month' of a reviewing period for the committee. Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Oversight committees are able to look into budget allocations but they currently do not engage in such activity. However, looking at budget allocations are not a direct role of the committee but they do look into special circumstances and proposed bills. The budget holds 'committee stage discussions' - that includes the relevant ministry, ministry of finance and other related parties (related departments, ministers, trade unions etc. for each of the ministries and their discussions are recorded on Hansards (which records the discussion in the language that was spoken in and not translated into other national languages). However there a report is not submitted. But such 'committee stage meetings' are not standard parliamentary committees. E.g.: Second allotted day of committee debates: Link to the parties in the discussion: <http://www.parliament.lk/en/budget-2017/committee-stage-deba...> (<http://www.parliament.lk/en/budget-2017/committee-stage-debate/second-allotted-day>) Link to Hansard of the relevant discussion: <http://www.parliament.lk/uploads/documents/hansard/148030711...> (<http://www.parliament.lk/uploads/documents/hansard/1480307118064605.pdf>) Interview with administrator officer of the oversight committees as well as a minister on the oversight committee on education and human resource development

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Link to COPA report: <http://www.parliament.lk/uploads/comreports/1476333653041206...> (<http://www.parliament.lk/uploads/comreports/1476333653041206.pdf#page=1>)

Comments: Researcher: Sri Lanka has a Committee on Public Accounts (COPA) that looks into the accounting and administrative sections of all state institutions. The purpose of the report is not to inspect the operationalisation of the EB. However the Committee on Public Finance (COPF) that was established in 2015 is expected to file a report after an year, which would be tracking the budget finances. This is expected to commence from the 2017 budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Constitution of Sri Lanka <https://www.parliament.lk/files/pdf/constitution.pdf> (<https://www.parliament.lk/files/pdf/constitution.pdf>) Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>... (<http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>) Link to Appropriation Act, No. 23 of 2016: <http://www.parliament.lk/uploads/acts/gbills/english/6022.pdf>... (<http://www.parliament.lk/uploads/acts/gbills/english/6022.pdf>) Interview with Director at the Department of National Budget

Comments: Researcher: The Constitution, Chapter XVII Finance, 150: Withdrawal of sums from Consolidated Fund indicates that any unallocated funding can be allocated by the Minister of Finance: '...no sum shall be withdrawn from the Consolidated Fund except under the authority of a warrant under the hand of the Minister in charge of the subject of Finance' Also the Ministry of Finance maintains its 'Development Activities' budget to allow for any unforeseen additional expenditure that administrative units may have during the year (Please refer section 6 (1) of the Appropriation Act). Any allocations through the Ministry of Finance can be done directly and parliament must be informed within two month of the allocation. However the budget ceilings set by the Appropriation Act (Enacted Budget) cannot be changed by the Ministry of Finance (executive). The Appropriation Act is amended by the parliament if the allocations are amended. E.g.: Appropriation Act No. 16 of 2015 and Appropriation (Amended) Act No. 23 of 2016

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Shifting funds from one vote to another requires approval of the legislature. This is stipulated in fiscal management responsibility act of 2003.

Government Reviewer

Opinion: Not Qualified

Researcher response: The Fiscal Management (Responsibility) Act No. 3 of 2003 (amended in 2013 and 2016) cited by the PR contains information on the type of budget documents the government needs to publish and fiscal and debt targets it is required to maintain. It does not indicate any procedure on fund transfers within the budget period. The relevant legislature regarding fund transfer has been quoted in the sources and comments and the score was based on these legislature.

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

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The constitution gives parliament the power to authorise all revenue withdrawals- Section 148-150. Any net surplus is to be credited to the Consolidated Fund before six months after the expiry of the financial year (Appropriation Act, Section 3(1)). While the constitution does not mention specify action for excess revenue, it requires the Minister of Finance (executive) to operate within the said limits of the law when allocating from the Consolidated fund. In practice, parliamentary oversight on excess spending is weak, and at times permission for excess spending occur after funds have been allocated. Source: - Link to the Constitution of the Democratic Socialist Republic of Sri Lanka- Chapter XVII - Finance: <http://www.parliament.lk/files/pdf/constitution.pdf> (<http://www.parliament.lk/files/pdf/constitution.pdf>) - Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>... (<http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>) - Interview with two key individuals at national institutions.

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The answer should be not applicable as revenue always falls below estimated.

Government Reviewer

Opinion: Not Qualified

Researcher response: The PR's comments are noted. However as the question investigates the regulation and practise, the score was based on the available information, sources as provided.

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

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Constitution and Appropriation Act does not specify a reduction in funding to administrative units. However as stated in the source in question 116, any surplus or shortfall would be channeled through the Consolidated Fund and the Minister of Finance (executive) must operate within the said limits of the law when allocating from the Consolidated fund. A score of 'c' is given as the oversight and clarity is low with this regard. Link to the Constitution of the Democratic Socialist Republic of Sri Lanka- Chapter XVII - Finance: <http://www.parliament.lk/files/pdf/constitution.pdf> (<http://www.parliament.lk/files/pdf/constitution.pdf>) Link to Appropriation Act, No. 16 of 2015: <http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>... (<http://www.parliament.lk/uploads/acts/gbills/english/5993.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: As stated by the deputy auditor general during the interview, COPE and COPA are the committees that review the Audit Report, and they do so after 8 months of the Auditor General submitting the report. Sources: - Link to Committee on Public Enterprises (COPE) <http://www.parliament.lk/en/business-of-parliament/committee...> (http://www.parliament.lk/en/business-of-parliament/committees/committee-reports?type=committee&category=3&committee=9&search_status=1) - Link to Committee on Public Accounts (COPA) <http://www.parliament.lk/en/business-of-parliament/committee...> (http://www.parliament.lk/en/business-of-parliament/committees/committee-reports?type=committee&category=3&committee=9&search_status=1)

reports?type=committee&category=3&committee=8&search_status=1) - Interview with the deputy Auditor general on the 19th of December 2016 at the Auditor general's department

Comments: Researcher: The audit reports are published according to the administrative heads and not as one comprehensive report. The Committee on Public Accounts (COPA) and Committee on Public Enterprises (COPE) examine the areas and administrative units under their mandate. - COPA examines the Annual report of the Ministry of Finance, which includes the auditor's statement for the national accounts. - COPE examines the audit reports of public enterprises.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Link to the Constitution of Democratic Socialist Republic of Sri Lanka - Chapter XVII - Finance:
<http://www.parliament.lk/files/pdf/constitution.pdf> (<http://www.parliament.lk/files/pdf/constitution.pdf>)

Comments: Researcher: Section 153 (1) gives the President the authority to appoint the Auditor General and the salary is determined by the parliament (section 153 (2)) which involves the legislature in the process of appointment.

Peer Reviewer

Opinion: Agree with Comments

Comments: The executive makes the appointment on the recommendation of constitutional council

Government Reviewer

Opinion: Not Qualified

Researcher response: The PR's comments are acknowledged: The executive makes the recommendation to the constitutional council.

IBP comment: During the IBP Review, this score for this question is revised from an 'a' to a 'b', based on the assessment that the Constitutional Council is not a legislative body, but instead a council that includes appointments from both the President and the Parliament. Since this does not qualify as a legislative approval of the appointment, the score is revised.--Despite repeated requests to the Government of Sri Lanka for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Link to the Constitution of Democratic Socialist Republic of Sri Lanka - Chapter XVII - Finance:
<http://www.parliament.lk/files/pdf/constitution.pdf> (<http://www.parliament.lk/files/pdf/constitution.pdf>)

Comments: Researcher: Section 153 which is on the Auditor General gives circumstances under which the auditor can be removed. It states the removal by president must include an address in parliament. Section 153 (3) (e) on his removal by the President upon an address of Parliament, therefore the legislature gets involved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Interview with the deputy Auditor general on the 19th of December 2016 The interviewee was asked the exact process (how and who) of determining the budget of the Auditor General's office and if they have enough resources to conduct their audits. They were asked what they lack in terms of Human resources, money, technology etc.

Comments: Researcher: The auditor General's department determines its own budget and submits the proposal to the treasury and the funding level is broadly consistent with the resources the Auditor General needs to fulfill its mandate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Link to the Constitution of the Democratic Socialist Republic of Sri Lanka- Chapter XVII - Finance:

<http://www.parliament.lk/files/pdf/constitution.pdf> (<http://www.parliament.lk/files/pdf/constitution.pdf>) Interview with the Deputy Auditor general on the 19th of December 2016

Comments: Researcher: The auditor general has full discretion to undertake any audits he wishes in all departments of the Government, the Office of the Secretary to the President, the Office of the Secretary to the Prime Minister, the Offices of the Cabinet of Ministers, the Judicial Services Commission the Constitutional Council, the Commissions referred to in the Schedule to Article 41B, the Parliamentary Commissioner for Administration, the Secretary-General of Parliament, local authorities, public corporations, business and other undertakings vested in the Government under any written law and companies registered or deemed to be registered under the Companies Act, No. 7 of 2007 in which the Government or a public corporation or local authority holds fifty per centum or more of the shares of that company. This is set out by the Constitution of Sri Lanka: Chapter 17 Section 153 (Auditor-General) and 154 (Duties and functions of Auditor-General) discuss the powers and functions of Audit Service Commission of Sri Lanka.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Interview with the Deputy Auditor general on the 19th of December 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Link to Report from the COPA: <http://www.parliament.lk/uploads/comreports/1476333653041206...>

(<http://www.parliament.lk/uploads/comreports/1476333653041206.pdf#page=1>) Interview with the Deputy Auditor general on the 19th of December 2016

Comments: Researcher: The Committee on Public Accounts (COPA) has involved the Department of the Auditor General in its inquiries several times during the year. Within the report that is cited in the source, there were over 20 inquiries held from January 9th to April 7th 2016 (pages 25-72) where the Auditor General has made comments based on the inquiry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Citizen's Engagement Programme 1- Article from the Ministry of Finance, Media Unit (Attached) Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce 2- Link to Call for budget proposals (2016): <http://www.treasury.gov.lk/documents/10181/50545/Budget+-+2016/505407cb-0fc3-4e4d-8bd4-239b9985d922?version=1.0> Link to newspaper articles on the call for budget proposals (2017): http://www.colombopage.com/archive_16B/Sep13_1473780355CH.php... (http://www.colombopage.com/archive_16B/Sep13_1473780355CH.php) <http://www.itnnews.lk/local-news/proposals-for-the-budget-wi...> (<http://www.itnnews.lk/local-news/proposals-for-the-budget-will-be-entertained-until-the-01st-of-next-month/>) 3- Link to newspaper articles on selected stakeholders: <http://www.slbc.lk/index.php/slbc-news/slbc-local-news/2299-...> (<http://www.slbc.lk/index.php/slbc-news/slbc-local-news/2299-views-of-trade-unions-were-sought-for-the-2017-budget-today>)

Comments: Researcher: The government conducts three levels of participation for the budget. The score is based on the first mechanism. It was scored 'c' as participation was via invitation. 1- Citizen's Engagement Programme The Ministry of Finance initiated the Citizen's Engagement Programme to obtain the input from grass root levels. This was Coordinated by the Training arm of the Ministry with the help of the academic staff of the state universities who were allocated divisional secretariat divisions and were requested to obtain the comments of the people - opinion leaders, public officials (e.g.: in health and education). The academics then submitted their report to the Ministry of Finance, Economic Policy unit for analysis and budget consideration. 2- Open call for budget proposals This is an open invitation for any interested party to submit their proposals to the budget on its revenue or expenditure proposals. the Call is advertised online and in print media. 3- Selected stakeholder meetings organised by the Ministry of Finance The Economic Policy Unit and the Trade and Investment Unit of the Ministry of Finance request the budget proposals of several key stakeholders such as the chambers and trade unions for their input. During the 2016 budget discussion, the Chambers held a meeting together to offer proposals and an additional meeting to discuss amendments to the proposals with the Finance Minister.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: 1- Article from the Ministry of Finance, Media Unit (Attached) Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce 2- Link to the parties that are involved in the budget process: <http://www.treasury.gov.lk/web/guest/article/-/article-viewer...> (<http://www.treasury.gov.lk/web/guest/article/-/article-viewer-portlet/render/view/government-budget4>) Interview with a Director at the Department of National Budget

Comments: Researcher: As indicated in the comment of question 125 1 - Citizen's Engagement Programme was the most comprehensive information input mechanism of the government. While this covered a wide area of the country as well as individuals, it does not focus on vulnerable communities. However there are separate engagements that seek the input of such individuals: The Director stated the line ministries are responsible in ensuring the vulnerable communities are considered. However, if they have missed a potential allocation, the Department of National Budget would inquire after the lack of funding and increase it based on the requirement and need. (Example: when the Ministry of Education under-budgeted for disable learning, the Department of National Budget increased the allocation to ensure the necessary programmes can be conducted).

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

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

127:

During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: 1- Article from the Ministry of Finance, Media Unit (Attached) Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce 2- Link to Call for budget proposals (2016): <http://www.treasury.gov.lk/documents/10181/50545/Budget+-+20...>

(<http://www.treasury.gov.lk/documents/10181/50545/Budget+-+2016/505407cb-0fc3-4e4d-8bd4-239b9985d922?version=1.0>) Link to newspaper articles on the call for budget proposals (2017): http://www.colombopage.com/archive_16B/Sep13_1473780355CH.ph...

(http://www.colombopage.com/archive_16B/Sep13_1473780355CH.php) <http://www.itnnews.lk/local-news/proposals-for-the-budget-wi...>

(<http://www.itnnews.lk/local-news/proposals-for-the-budget-will-be-entertained-until-the-01st-of-next-month/>) Link to newspaper articles on selected stakeholders: <http://www.slbc.lk/index.php/slbc-news/slbc-local-news/2299-...> (<http://www.slbc.lk/index.php/slbc-news/slbc-local-news/2299-views-of-trade-unions-were-sought-for-the-2017-budget-today>)

Comments: Researcher: As indicated in the comment of question125 1 - Citizen's Engagement Programme was the most comprehensive information input mechanism of the government. In discussion with the parties that were involved with the mechanism it was indicated that suggestions were obtained on the budget revenue and expenditure proposals, including social spending. However, the agenda of the Citizen's engagement and stakeholder meetings are not available to verify the details of the engagement. In addition, the budget call addresses all the topics except for macroeconomic issues, but leaves space for the public to include it in their submission.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.**Comments:** all six**Government Reviewer****Opinion:** Not Qualified

Researcher response: PR’s comments are noted. However due to the lack of public documents to support as evidence (other than the source documents given) the original assessment of ‘b’ was maintained.

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

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: 1- Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce 2- Ease of Doing Business Forum responses: <http://www.treasury.gov.lk/queries-and-responses> (<http://www.treasury.gov.lk/queries-and-responses>) e.g.: July 2016 <http://www.treasury.gov.lk/documents/10181/260170/Web+public...> (<http://www.treasury.gov.lk/documents/10181/260170/Web+publication+F8/727f9aaf-953f-4a44-adb9-d33335ac072f?version=1.0>) 3- Article announcing latest forum: http://www.colombopage.com/archive_17A/Jan27_1485500391CH.ph... (http://www.colombopage.com/archive_17A/Jan27_1485500391CH.php) <http://www.srilankanewslive.com/news/economic2/item/12167-ea...> (<http://www.srilankanewslive.com/news/economic2/item/12167-ease-of-doing-business-forum-today>)

Comments: Researcher: The Ministry of Finance does not currently seek input of the public on budget monitoring. However the business community can interact with the Ministry of Finance and follow up on budget allocations through the 'Ease of Doing Business' Forum. The Ease of Doing Business Forum is held to ensure the concerns of the business community is met. The meeting calls on several ministers and ministry officials of relevant administrative units such as the Ministry of Finance, Industry and Commerce, Development Strategy and International Trade, Public Enterprise Development, National Policy and Economic Affairs and the Central Bank of Sri Lanka. The forum is to discuss budget proposals and to bring up solutions to enhance trade and investment in Sri Lanka. This can be called an ad hoc forum as it was originally scheduled to be a quarterly review but the dates of the meeting vary from the said timeline.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce

Comments: Researcher: Please refer comment on question 129. As the ad hoc discussions are for the business community and not 'vulnerable' groups answer 'b' was selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: 1- Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce 2- Ease of Doing Business Forum responses:

<http://www.treasury.gov.lk/queries-and-responses> (<http://www.treasury.gov.lk/queries-and-responses>) e.g.: July 2016

<http://www.treasury.gov.lk/documents/10181/260170/Web+public...>

(<http://www.treasury.gov.lk/documents/10181/260170/Web+publication+F8/727f9aaf-953f-4a44-adb9-d33335ac072f?version=1.0>)

Comments: Researcher: As indicated by Question 128, the Ministry of Finance does not currently seek input of the public on budget monitoring. For the business communities however during the 'Ease of Doing Business' forum, chambers and individuals can raise questions and inquire after the budget implementation. The range of questions would include (and not limited to) the given topics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: 1- Article from the Ministry of Finance, Media Unit (Attached) Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce 2- Link to Call for budget proposals (2016): <http://www.treasury.gov.lk/documents/10181/50545/Budget+-+20...>

(<http://www.treasury.gov.lk/documents/10181/50545/Budget+-+2016/505407cb-0fc3-4e4d-8bd4-239b9985d922?version=1.0>) Link to newspaper articles on the call for budget proposals (2017): <http://dailynews.lk/2016/10/28/business/97316>

(<http://dailynews.lk/2016/10/28/business/97316>) http://www.colombopage.com/archive_16B/Sep13_1473780355CH.ph...

(http://www.colombopage.com/archive_16B/Sep13_1473780355CH.php) <http://www.itnnews.lk/local-news/proposals-for-the-budget-wi...>

(<http://www.itnnews.lk/local-news/proposals-for-the-budget-will-be-entertained-until-the-01st-of-next-month/>) 3- Link to newspaper articles on selected stakeholders: <http://www.slbc.lk/index.php/slbc-news/slbc-local-news/2299-...> (<http://www.slbc.lk/index.php/slbc-news/slbc-local-news/2299-views-of-trade-unions-were-sought-for-the-2017-budget-today>)

Comments: Researcher: The Ministry of Finance only actively seeks input for the budget formulation and not during its implementation. While the government conducts three levels of participation for the budget (citizen's engagement, budget call, selected stakeholder meetings (please refer comment on question 125), the score is based on the first mechanism. 1- Citizen's Engagement Programme - this was to engage the public by providing information of the scope, purpose, and timeline. However, answer 'd' was selected as only one phase is covered and not all the information that must be provided are given to the public in a timely manner.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Link to newspaper articles on comments from the executive on call for budget proposals: <http://dailynews.lk/2016/10/20/letters/96495> (<http://dailynews.lk/2016/10/20/letters/96495>) <http://dailynews.lk/2016/10/20/letters/96495> (<http://dailynews.lk/2016/10/20/letters/96495>) Interviews with Directors of the Department of National Budget, Department of Economic Policy, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce

Comments: Researcher: The executive provides confirmation receipts for the proposals that were submitted, however detailed evidence of how the proposals that were submitted were used in the budget formulation was not published. However ad hoc confirmations exist: 1- During the latest budget year (FY 2017) the executive has published a list that included the list of the participants to the budget call and their selection of proposals. (further evidence is required to verify this statement). 2- During the previous budget (FY 2016), during the meetings with the business communities and the chambers, the executive has given feedback on the proposals and requested have requested the chambers to amend certain proposals to fit the EBP. As there is no concrete mechanism to provide feedback on the proposals, a score of 'd' was selected.

Peer Reviewer

Opinion: Agree with Comments

Comments: Executive conduct discussions in various part of the country during the budget making process. However, there are no written records on suggestions and whether they are incorporated in the budget.

Government Reviewer

Opinion: Not Qualified

Researcher response: PR's comments are noted. While it is known that the Executive holds consultations in locations throughout the country, there is no written reporting about these consultations and its output.

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

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.

- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce

Comments: Researcher: There is no standard method of extracting information during the budget implementation stage. Any comments during the 'Ease of Doing Business' Forums will be discussed if it is raised as an agenda item at the next meeting. Therefore answer 'd' was selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: - Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce. Additional Source (with reference to the upcoming budget year) Action plan 2017, Department of National Budget: Table: Activity Plan 2017 - Department of National Budget, Page 6
<http://www.treasury.gov.lk/documents/58954/160404/Action+Pla...>

(<http://www.treasury.gov.lk/documents/58954/160404/Action+Plan+2017+%28E%29+new+new.pdf/13be161e-0595-4cde-b6f4-362519035277>)

Comments: Researcher: The executive includes public engagement in its timeline for the EBP. Please note that the additional source of the Action plan reflect the upcoming budget year (2017) was provided as the Action Plan 2016 was not available on the website. Website link:

<http://www.treasury.gov.lk/web/department-of-national-budget...> (<http://www.treasury.gov.lk/web/department-of-national-budget/action-plan-performance-reports>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: Interviews with Director of the Department of National Budget, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce
Comments: Researcher: Ministries are requested to formulate their budget based on zero budgeting system taking to account their stakeholders. For example, The Director at the Ministry of Finance (tasked with the Ministry of Education) stated that Ministry of Education is said to take input at the school board level - where the principals and parents of the children of the school can provide input into the activities of the school's education system. As there is no public record of the implementation of such participation, the question was given a score of 'd'.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interviews with Directors of the Department of National Budget, Department of Economic Policy, Coordinator of the Citizen's Engagement Programme, Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce

Comments: Researcher: There are no formal public hearings on the budget formulation or implementation stage. The business community can voice their opinions through the 'Ease of doing business' meetings

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interviews with Directors of the Department of National Budget and Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce

Comments: Researcher: The Committee stages of the budget calls the heads of the relevant institutions that are discussed. The legislature (parliament) does not directly seek public input.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interviews with Directors of the Department of National Budget and Staff of the Economic Intelligence Unit of the Ceylon Chamber of Commerce

Comments: Researcher: The legislature (parliament) does not directly seek public input.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview with the Deputy Auditor General on the 19th of December 2016

Comments: Researcher: The legislature does not seek input of the public for input on the audit report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: 1- Interview with the deputy Auditor general on the 19th of December 2016 2- Inquiry and complaint form:

<http://www.auditorgeneral.gov.lk/web/index.php/en/contact-form?view=alfcontact> <http://www.auditorgeneral.gov.lk/web/index.php/en/complaint-submit-form>

(<http://www.auditorgeneral.gov.lk/web/index.php/en/complaint-submit-form>)

Comments: Researcher: The Auditor General's department allows citizens to provide suggestions, and submit petitions, which are examined by a special investigation division. This involves the website containing inquiries and complain forms for the department. However there is no active engagement of the department with the public on the audit report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview with the Deputy Auditor General on the 19th of December 2016

Comments: Researcher: The Auditor General does not provide a written document explaining how the citizens input was utilized.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The interviewee stated that the Auditor general gets statements and views from the Public when conducting Audit investigations. The Auditor General's website containing inquiries and complaint forms for the department. However, there is no active engagement of the department with the public on the audit report. Source: 1- Interview with the Deputy Auditor General on the 19th of December 2016 2- Inquiry and complaint form: <http://www.auditorgeneral.gov.lk/web/index.php/en/contact-form?view=alfcontact> <http://www.auditorgeneral.gov.lk/web/index.php/en/complaint-submit-form>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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