

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

**UNITED STATES OF
AMERICA**

September 28, 2007

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

This questionnaire was completed by:

Name:	James Horney
Organization:	Center on Budget and Policy Priorities
Address:	820 First St. NE, Suite 510, Washington D.C. 20002
Telephone:	202/408-1080
E-mail:	center@cbpp.org

International Budget Partnership OPEN BUDGET QUESTIONNAIRE UNITED STATES OF AMERICA

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Section One: The Availability of Budget Documents

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

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

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2008
Executive's Budget Proposal	2008
Supporting Budget Documents	2008
Citizens Budget	Not available
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	2008
Year-End Report	2006
Audit Report	2006

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

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

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not produced
Budget Summary	"Overview of the President's 2008 Budget" [included in the President's Budget], February 5, 2007, http://www.gpoaccess.gov/usbudget/fy08/pdf/budget/overview.pdf
Executive's Budget Proposal	Budget of the United States Government, Fiscal Year 2008, February 5, 2007, http://www.gpoaccess.gov/usbudget/fy08/browse.html
Budget Document One in Support of the Executive's Budget Proposal	Budget of the U.S. Government, Fiscal Year 2008: Appendix, February 5, 2007, http://www.gpoaccess.gov/usbudget/fy08/appendix.html
Budget Document Two in Support of the Executive's Budget Proposal	Budget of the U.S. Government, Fiscal Year 2008: Analytical Perspectives, February 5, 2007 http://www.gpoaccess.gov/usbudget/fy08/pdf/spec.pdf
Budget Document Three in Support of the Executive's Budget Proposal	Other documents such as "Major Savings and Reforms in the President's 2008 Budget," http://www.gpoaccess.gov/usbudget/fy08/pdf/savings.pdf "Federal Credit Supplement," http://www.gpoaccess.gov/usbudget/fy08/pdf/cr_supp.pdf and Congressional Justification documents for each agency, such as the one for the Treasury Department http://www.ustreas.gov/offices/management/budget/budget-documents/cj/
Citizens Budget	Not produced

Enacted Budget	<p>Budget of the United States Government, Fiscal Year 2008, February 5, 2007, http://www.gpoaccess.gov/usbudget/fy08/browse.html Library of Congress, Status of Appropriations Legislation for Fiscal Year 2007, http://thomas.loc.gov/home/approp/app07.html Congressional Budget Office estimates of enacted legislation http://www.cbo.gov/search/ce_sitesearch.cfm</p> <p>Peer Reviewer One Comment: In addition to CBO's estimates of enacted legislation, I would add their Discretionary Appropriations Status tables at http://www.cbo.gov/budget/approps.shtml</p>
In-Year Reports	<p>Monthly Treasury Statements, http://fms.treas.gov/mts/overview.html</p>
Mid-Year Review	<p>Mid-Session Review, Budget of the United States Government, Fiscal Year 2008 http://www.whitehouse.gov/omb/budget/fy2008/pdf/08msr.pdf</p>

Year-End Report	<p>Final Monthly Treasury Statement, Fiscal Year 2006, October 12, 2006 http://fms.treas.gov/mts/mts0906.pdf 2006 Combined Statement of Receipts, Outlays and Balances, December 1, 2006 http://www.fms.treas.gov/annualreport/index.html 2006 Financial Report of the United States Government, December 15, 2006 http://www.fms.treas.gov/fr/06frusg/06frusg.pdf President's FY 2008 Budget, February 5, 2007 http://www.whitehouse.gov/omb/budget/fy2008/</p>
Audit Report	<p>2006 GAO Auditor's Report, December 15, 2006 http://www.fms.treas.gov/fr/06frusg/06gao2.pdf</p>
Other Documents	<p>U.S. Department of Treasury -- Financial Management Service Publications, http://www.fms.treas.gov/</p>
Relevant Ministries & Departments	<p>Office of Management and Budget http://www.whitehouse.gov/omb/ U.S. Department of Treasury http://www.ustreas.gov/index.html Government Accountability Office http://www.gao.gov/ Congressional Budget Office http://www.cbo.gov/ US House Budget Committee http://budget.house.gov/ US Senate Budget Committee http://budget.senate.gov/ US House Appropriations Committee http://appropriations.house.gov/ US Senate Appropriations Committee http://appropriations.senate.gov/ US House Ways and Means Committee http://waysandmeans.house.gov/ US Senate Finance Committee http://finance.senate.gov/ US Congress Joint Committee on Taxation http://www.house.gov/jct/</p> <p><u>Peer One Comment:</u> The Joint Committee on Taxation, the entry immediately above, just recently changed its URL to http://www.jct.gov</p>

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

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

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> President's FY 2008 Budget — Table S-3, p. 153 — contains discretionary budget authority by government agency. In the Historical Tables section of the budget, Table 4-1 (p. 78) shows total outlays by agency, and Table 5-2 (p. 100) shows total budget authority by agency. Totals for some small units are not shown individually in these summary tables. However, each agency's budget (President's FY 2008 Budget, pp. 31-147) contains detailed data for each agency.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In the documents cited above, expenditures are shown for individual departments and agencies in the Executive branch of government, but only aggregate amounts are shown for the Legislative and Judicial branches of government (which constitute a very small portion of the total budget). More detailed information on expenditures by administration unit, for all three branches of government, is shown in the <i>Budget Appendix</i> (1,000+ pages) volume and budget justification materials (see comments on question 4).</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Table 5-1 Budget Authority by Function and Subfunction: 1976-2012 (FY 2008 Historical Tables, pp. 85-99).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Table 3.2, pp. 55-72, in the <i>Historical Tables</i> volume shows outlays (another form of “expenditure”) by function and sub-function for the same period, and Table 3.1, pp. 46-54, shows outlays by “super-function” and function for a longer period (1940-2012). The differentiation between discretionary spending and mandatory spending (in some instances referred to as “Budget Enforcement Act category”) is much more important for budgetary decision-making and enforcement than differentiation based on functional classification; consequently, the budget submission emphasizes this differentiation throughout (see, for example, Table 8.9, pp. 161-164, Budget Authority for Discretionary Programs: 1976-2008, in the <i>Historical Tables</i> volume).</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Object Class Analysis (FY 2008 Budget Supporting Materials).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The <i>Analytical Perspectives</i> volume includes a component on “Economic Assumptions and Analyses” that contains a relevant chapter, Chapter14 (National Income and Product Accounts), on pp. 203-207.</p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer, but not the citation. The economic classification is not the object class analysis but the National Income and Product Account presentation of the budget in Chapter 14, <i>Analytical Perspectives</i>, and Table 14-1.</p> <p><u>Researcher Response:</u> I agree it would be useful to add peer reviewer two’s citation to the NIPA presentation, but since it provides only aggregate figures and does not tell which expenditures shown in the rest of the budget serve what purpose, I think it is important to cite the object class analysis, which provides details about how much each agency spends for personnel, equipment and supplies, grants and subsidies, etc.</p>	<p>a</p>
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4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- Program-level data are presented for all expenditures.
 - Program-level data are presented for at least two-thirds of, but not all, expenditures.
 - Program-level data are presented, but for less than two-thirds of expenditures.
 - No program-level data are presented.
 - Not applicable/other (please comment).

Citation:

Table 27-1 Budget Authority and Outlays by Function, Category and Program (Analytical Perspectives supplemental materials, CD-ROM provided with hard copies of the budget and on the OMB website <http://www.whitehouse.gov/omb/budget/fy2009/spec.html>)

Comment:

Peer Reviewer One Comment:

There is no standard definition of what constitutes a program for the purposes of federal budgeting. Generally, the budget is structured on the basis of multiple "accounts" for each department or agency; the total number of accounts amounts to well over 1,000. An account typically comprises multiple "programs, projects, and activities." Thus, the number of programs in the federal budget may number in the thousands or tens of thousands, or more, depending on the definition employed. In some instances, a program may be perceived as equating to an entire account, and in other instances it may be perceived as only one of many elements within an account. The *Budget Appendix* volume provides information on obligations (an intermediate step between budget authority and outlays) on a programmatic basis in the "Program and Financing Schedule" under each account, but more detailed, program-level information is provided subsequent to the initial budget submission as each department or agency submits "justification" materials to Congress. Although agency justification materials used to be difficult for the public to obtain, the Office of Management and Budget now requires that agencies post them on their Web sites within two weeks after they are submitted to Congress (see Section 22.6(c) of OMB Circular A-11 (http://www.whitehouse.gov/omb/circulars/a11/current_year/s22.pdf)).

Peer Reviewer Two Comment:

The term "program" is not standardized. While OMB reports programs based on its data base, most often these group several programs together that are reported separately in agencies' Justification of Estimates and other documents, such as the Catalog of Federal Assistance, the listing of all federal grant programs available. For instance, the OMB data list the Economic Development Administration as the lowest level of program under 450 functions, but there are a number of individual programs in this one bureau alone. Same is true of the presentation for the Department of education, which lists a single line item for special education which in reality contains a range of programs. I do not change the answer but this should be caveated.

a

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Table S-1 (FY 2008 Budget, p. 151).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Practice is consistent with Federal statute, which generally requires that revenue and spending levels in the budget submission cover four years beyond the budget year (Title 31, United States Code, Section 1105(a)).</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Multi-year expenditure data classified by administrative unit and function can be found in Section 5's tables in the FY 2008 Historical Tables (pp. 85-117). There are no multi-year expenditure figures for most individual programs, but such figures are shown for a number of major programs in Tables 8.5 and 11.3 in that volume.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Table 17-1, Receipts by Source -- Summary and Table 17.4, Receipts by Source (FY 2008 Budget Analytical Perspectives, pp. 239 and 269-270).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Table 18-2, Total User Charges Collections and Table 18-5, Offsetting Receipts by Type (FY 2008 Budget Analytical Perspectives, pp. 274 and 282-284).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In addition to the tables cited above, a relatively small amount of revenue that may be regarded as non-tax in nature (e.g., fines, penalties, gifts) is identified under “Miscellaneous Receipts” in Table 17.4, pp. 269-270, in the <i>Analytical Perspectives</i> volume.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Table 17-1, Receipts by Source - Summary (FY 2008 Budget Analytical Perspectives, p. 239) includes only revenues classified as governmental receipts. There are no aggregate revenue figures presented, as user charges are subtracted from outlays and not added to taxes and other governmental receipts. Table 18-2, Total User Charge Collections, contains non-governmental receipt revenue figures for a multi-year period.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See citation and comment in Question 9.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Table S-10, Federal Government Financing and Debt, (FY 2008 Budget, pp. 171-172).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> Table S-7, Budget Summary by Category (FY 2007 Budget, p. 168) and Table 3-2, Outlays by Function and Subfunction: 1962-2012 (FY 2008 Historical Tables, pp. 55-72).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?
- a. Yes, extensive information related to the composition of government debt is presented.
 - b. Yes, key additional information is presented, but some details are excluded.
 - c. Yes, some additional information is presented, but it lacks important details.
 - d. No, additional information related to the composition of government debt is not presented.
 - e. Not applicable/other (please comment).

Citation:

The discussion of federal debt (Chapter 16, "Federal Borrowing and Debt," FY 2008 Analytical Perspectives, pp. 223-235) includes historical data on total government debt and interest and on foreign holdings of government debt (Table 16-6, Foreign Holdings of Federal Debt, p. 235). Further information about the composition of government debt, such as a maturity profile, is provided by the Department of Treasury, but is not included in the budget documents.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." There are important details not provided in the budget including the maturity profile and changes in that profile over time. Moreover, the analysis of foreign ownership is incomplete in not addressing the potential benefits and vulnerabilities of increasing foreign ownership of the federal debt.

Researcher Response: It is true that more information could be provided, but the information that is provided seems extensive enough to warrant an "a" response. In particular, the question did not seem to address whether the budget presents a full discussion of the benefits and vulnerabilities of increasing foreign ownership of the federal debt.

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

b

<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Chapter 12, "Economic Assumptions (FY 2008 Analytical Perspectives, pp. 165-173).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> An analysis of the sensitivity of the budget to the economic assumptions is contained in Chapter 12, "Economic Assumptions," (FY 2008 Analytical Perspectives, pp. 165-173) and summarized in Table 12-5, Sensitivity of the Budget to Economic Assumptions, on page 173 of that chapter.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?
- Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of policy proposals on expenditures is not presented.
 - Not applicable/other (please comment).

Citation:

Proposed appropriation language for each account is included in the FY 2008 Budget Appendix. Effects of proposed changes in laws governing mandatory programs are shown in Table S-5, Mandatory Proposals (FY 2008 Budget, p.p. 155-162).

Comment:

Peer Reviewer One Comment: The “current services baseline,” against which policy proposals affecting spending and revenues generally are measured, is discussed in detail in Chapter 25 (Current Services Estimates), pp. 371-387, of the *Analytical Perspectives* volume. Perceived deficiencies in the manner in which the baseline estimates are required to be constructed, and disagreements between the Executive and Legislative branches over how to deal with these problems, have diminished interest in the current services baseline estimates.

Peer Reviewer Two Comment:

Researcher Response: Baseline for discretionary programs has always been controversial because there is no clear good answer to what is the current policy for future discretionary appropriations given that appropriations are determined on an annual basis. As a result, different observers provide different assessments of how discretionary proposals differ from current policies. In any case, discretionary appropriations are not “scored” versus a baseline. The increasing use of sunsets for major tax cuts has complicated the discussion of changes in policy for revenues and mandatory spending, but I am not sure it has diminished interest in the current services baseline.

a

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Effects of proposed changes in revenue laws are shown in Table S-6, Effect of Proposals on Receipts (FY 2008 Budget, pp. 163-167). Chapter 17, "Federal Receipts," of the FY 2008 Analytical Perspectives contains a detailed description of the effects of policy proposals on revenues (pp. 239-270). Table 17-3 in that chapter summarizes those effects (pp. 266-268)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The “current services baseline,” against which policy proposals affecting spending and revenues generally are measured, is discussed in detail in Chapter 25 (Current Services Estimates), pp. 371-387, of the <i>Analytical Perspectives</i> volume. Perceived deficiencies in the manner in which the baseline estimates are required to be constructed, and disagreements between the Executive and Legislative branches over how to deal with these problems, have diminished interest in the current services baseline estimates.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Same as Question 1.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> See comment on question 1.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Same as Question 2.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> See comment on question 2.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Same as Question 3.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> See comment on question 3.</p> <p><u>Peer Reviewer Two Comment:</u> See comments on source of this information in question 3.</p>	a
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Same as Question 4.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> See comment on question 4.</p> <p><u>Peer Reviewer Two Comment:</u> See comments on question 4 which are relevant here as well. The executive budget does not go often go down to the “program” level.</p>	a

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> As the budget is transmitted to the Congress less than 6 months after the beginning of the fiscal year, BY-1 estimates reflect less than 6 months of expenditure. See page 406 of FY 2008 Analytical Perspectives for a brief description of the basis of the BY-1 data.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Historical Tables, Table 1.1 - Summary of Receipts, Outlays, and Surpluses or Deficits (-): 1789-2012.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Tables in Section 5 - Budget Authority (On- and Off-Budget) of the FY 2008 Historical Tables for the administrative and functional classification. Table 27-1 Budget Authority and Outlays by Function, Category and Program (Analytical Perspectives, CD-ROM) for program level data (BY-2 is the earliest year for which data are presented).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Virtually every table in the budget has actual (BY-2) data.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Pre-1992 credit program spending has not been adjusted to be consistent with the changes made in the Credit Reform Act of 1990, which (starting in 1992) required credit program expenditures to be recorded in the budget on a net present value basis rather than a cash basis.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I would record a “b” to deal with credit reform and employee pension contributions for pre-FERS employees which don’t reflect full accrual costs of pension obligations.</p> <p><u>Researcher Response:</u> I chose to keep my answer “a.” I believe the exception in the case of credit programs is not sufficient to call for “b.” In addition, the difference between pre- and post-FERS expenditures seems to me to be more of a case of a policy change since agencies actually had to make payments out of their personnel appropriations for FERS employees that they did not have to make for CRS employees. Changing historical and current expenditures to reflect full accrual costs of retirement benefits would provide a consistent picture of true personnel costs over time, but it would not reflect costs that agencies actually had (and are having) to make out of their personnel appropriations. I would retain the “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	a
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<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Same as Question 7</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Same as Question 8.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> See comment on question 8.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Same as Question 22.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Historical Tables, Table 1.1, Summary of Receipts, Outlays and Surpluses or Deficits (-): 1789-2012 (pp. 21-22).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Historical Tables, Section 2, "Composition of Federal Government Receipts," pp. 29-45.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Virtually every table in the budget has actual (BY-2) data.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Analytical Perspectives, Chapter 16, Federal Borrowing and Debt (pp. 223-235) contains historical information on government debt. Details about the composition of debt (maturity profile, etc.) are not presented in the budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Virtually every table in the budget has actual (BY-2) data.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Table 16-2: Federal Government Financing and Debt, in the Analytical Perspectives volume of the FY 2008 budget</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” The information in Analytical Perspectives does not provide in depth information on GSE’s, Federal Reserve Board operations or other extra budgetary funds.</p> <p><u>Researcher Response:</u> This is clearly a judgment call. I believe an “a” is justified, but I cannot say a “b” would be inappropriate. The issue is particularly tricky in the case of GSEs, which legally are non-governmental (not extra-budgetary), even though recent legislation has provided more of an explicit federal commitment to them. Without an explicit commitment, however, it is not clear how far to go in requiring non-governmental entities to be shown in the budget, For instance, recent action by the Federal Reserve and the Treasury has provided more of an implicit commitment than existed in the past to supporting investment banks (such as in the case of J.P. Morgan’s acquisition of Bear-Stearns) and other private individual financial institutions if such support is deemed necessary to ensure smooth functioning of the credit market. I doubt it would make sense to say that the budget should provide information on all such firms.</p> <p><u>IBP Comment:</u> IBP editors chose “a” for this answer to maintain consistency with guidance provided for completing the questionnaire in the IBP Guide to the Open Budget Questionnaire. IBP editors note that in GSEs are covered under Question 38, which relates to disclosure of information on quasi-fiscal activities.</p>	a

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Analytical Perspectives, Chapter 8, "Aid to State and Local Governments" (pp. 101-152) contains extensive information about intergovernmental transfers and programs funded by such transfers. FY 2008 Historical Tables, Section 12, "Federal Grants to State and Local Governments" (pp. 230-286) contains historical data as well as multi-year projections on grants to state and local governments.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In addition, detailed “State-by-State Tables” in spreadsheet form are available online as a supplement to Chapter 8 (http://www.gpoaccess.gov/usbudget/fy08/bis.html).</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” While the Chapter 8 of Analytical Perspectives does have some important information, other key information used to be presented but no longer is. For instance, there is no longer an estimate of the total number of federal programs that are block grants. Nor are there estimates presented on key design issues in federal grants, such as share of funds that have matching or maintenance of effort requirements. Formulas driving horizontal equalization are not discussed either.</p> <p><u>Researcher Response:</u> While more information could be provided, it still seems to me that sufficient information is provided to justify an “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>a</p>
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<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Federal entities that are involved in commercial activities (for instance, the Tennessee Valley Authority) are government agencies. As such, their transactions are include in the budget along with other agencies. The Postal Service is technically "off budget," but it is generally treated as part of the budget for most purposes.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Chapter 23 (Off-Budget Federal Entities and Non-Budgetary Activities), pp. 357-360, in the <i>Analytical Perspectives</i> volume discusses government-sponsored enterprises and other matters.</p> <p><u>Peer Reviewer Two Comment:</u> this category is broad and rather undefined, as instructions suggest. Quasi fiscal activities often include mandates on private sector and states and localities which are generally done pursuant to Congressional statutes. On the whole, I agree with the answer. Major caveat is that the budget provides little comprehensive data on total regulatory burdens and requirements, although this is presented for new regulation through the President's regulatory agenda.</p>	c

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Analytical Perspectives, Chapter 13, "Stewardship" (pp. 175-201).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Same as Question 39.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Expenditure arrears do not represent a significant problem in the U.S.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Federal direct loans and loan guarantees are discussed in FY 2008 Analytical Perspectives, Chapter 7, "Credit and Insurance" (pp. 67-100) and Tables 7-10 and 7-11 contained in the CD-ROM of Analytical Perspectives provide detailed data for loans and guarantees. However, the budget does not contain a comprehensive list of all contingent liabilities.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?
- Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on future liabilities is not presented.
 - Not applicable/other (please comment).

Citation:

Part II of FY 2008 Analytical Perspectives, Chapter 13, "Stewardship" (pp. 180-183) provides a discussion and estimates of future liabilities for civil service pensions and health benefits. Part III of that chapter (pp.183-192) provides aggregate information about the long-term costs of providing all government benefits and services under current policies.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Information is presented on some major liabilities but it is not as comprehensive as financial statement. Comprehensive discussion of insurance commitments going beyond conventional liabilities to identify risks assumed by government programs is not presented, nor is debt and implicit risks incurred by GSE's.

Researcher Response: I believe a "b" is appropriate because the information provided is not extensive enough to justify an "a," but is sufficient to support a "b."

IBP Comment: IBP editors chose answer, "b" to maintain consistency with the criteria used for selecting answers across countries. Some details are excluded, but not so many to justify a "c" answer.

b

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> The United States does not receive donor assistance.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Analytical Perspectives, Chapter 19, "Tax Expenditures" (pp. 285-327)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Analytical Perspectives, Chapter 22, "Trust Funds and Federal Funds" (pp. 341-355) discusses funds for which revenues were earmarked by law.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In addition, detailed information on earmarked revenues is provided as appropriate in the <i>Budget Appendix</i> volume; see, for example, the schedule of receipts for the Federal Hospital Insurance Trust Fund on p. 418 of the FY2008 volume.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?
- One percent or less of expenditure is dedicated to secret items.
 - Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
 - Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
 - More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
 - Not applicable/other (please comment).

Citation:

The government does not provide the amount publicly, but the Center for Strategic and Budgetary Assessments (a leading private think tank on such issues) states in a document titled "Classified Funding in the FY 2008 Defense Budget Request" that classified ("black") programs appear to account for about \$31.9 billion in the President's FY 2008 budget request, about 1 percent of total federal funding.

Comment:

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

Peer Reviewer One Comment: A recent provision of law (Section 601 of Public Law 110-53, enacted on August 31, 2007) requires the Director of National Intelligence to indicate annually the aggregate amount of funding for the National Intelligence Program. The amount for FY2007 was indicated by press release on October 30, 2007, available at www.dni.gov.

Peer Reviewer Two Comment:

Researcher Response: I did not know that the amount of funding is now required to be provided. The October 2007 release from the Director states that the aggregate amount appropriated for the National Intelligence Program in 2007 was \$43.5 billion, about 1.5 percent of total funding. Thus, the answer for this question should be "b."

IBP Comment: IBP editors chose answer, "b" consistent with the peer reviewers' observations.

b

The Budget Narrative & Performance Monitoring		
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Each federal agency's budget presents information on major policy goals for the budget year; however, the connection between proposed levels of expenditures and policy goals is rather vague.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> “Performance budgeting,” or selected aspects of it, has been used by different administrations to varying degrees over the past 50 years or so, with considerable disagreement over its effectiveness. For information on the initiatives of the current administration in this area, including the Program Assessment Rating Tool (PART) employed by the Office of Management and Budget, see (http://www.whitehouse.gov/omb/part/index.html). For an example of the incorporation of “performance/workload indicators” into the budget, see the entry for the Federal Bureau of Investigation in the <i>Budget Appendix</i> volume for FY2008, pp. 659-661.</p> <p><u>Peer Reviewer Two Comment:</u> Agree but would add that the agencies’ performance plans provide extensive linkage between performance goals and budgets.</p>	<p>b</p>	

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget estimates are provided for four out years for major classifications; however, there is no narrative discussion between these estimates and policy goals.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Analytical Perspectives, Table 25-5, Beneficiary Projections for Major Benefit Programs (p. 375) provides estimates of the beneficiaries of the major entitlement programs. Each agency's summary budget document includes beneficiaries for select programs. Each agency's detailed appropriation requests in the Budget Appendix contains the number of full-time equivalent employees for most programs and the number of beneficiaries for many programs.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I would agree with the answer, but add that a significant source of data is in the agencies' performance reports which identify performance data for most programs on an annual basis, compared to initial goals in plans.</p>	b
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u> The dearth of non-financial data makes its usefulness limited.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?
- a. Performance indicators are presented for all programs.
 - b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
 - c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
 - d. No performance indicators are presented.
 - e. Not applicable/other (please comment).

Citation:

Detailed appropriation requests in the Budget Appendix contain performance indicators for select programs. Performance data collected under the Program Assessment Rating Tool (PART) program is also presented at OMB's ExpectMore.gov website.

Comment:

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

Peer Reviewer One Comment: See comment on question 48.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." With the GPRA of 1993 and PART, agencies now present performance data for most programs in their own performance plans and reports which are presented along with the President's budget. In fact, the performance plans are negotiated with OMB to assure that the budget supports the performance indicators.

Researcher Response: I do not have any specific information about whether the expenditures for programs with performance data represent 2/3rds of all expenditures. It is possible that "b" is correct.

IBP Comment: IBP editors chose answer, "b" consistent with Peer Reviewer Two's observation.

b

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> Where available (see, for instance, the Department of Veterans Affairs detailed budget), performance indicators seem well designed and useful.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> PART reviews suggest significant improvement, but this is highly variable and dependent on judgment. I would agree with answer at this point.</p>	b
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> Detailed agency budgets do not contain performance targets; however, the Program Assessment Rating Tool (PART) summary contains performance targets for most programs.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with response "b." Under GPRA, agencies' performance plans include performance data which are used to support targets which are linked to the ppa's in the budget.</p>	b

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> There is no statement of anti-poverty policy; however, policies intended to benefit the country's poor are detailed in the relevant agency's budget (see, for instance, housing policies for low-income families in the Department of Housing and Urban Development budget).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <p>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See US Tax Code (Title 26 of the US Code).</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” While extensive information is presented, the tax code is extraordinarily complex, making it very difficult to assess the effective tax rate actually applying to corporations and individual business transactions.</p> <p><u>Researcher Response:</u> The reviewer is absolutely correct that the tax code is extraordinarily complex, which is why it would be virtually impossible to provide information in the budget about the effective tax rate on various transactions. Given that I cannot think how the budget presentation could better deal with this complexity, it still seems to me that an “a” is justified, perhaps with a note that the complexity makes it impossible to present effective rates clearly and fully.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>a</p>
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<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented; highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The Internal Revenue Service publishes Statistics of Income Bulletins that include an analysis of the tax burden (the latest report is "Individual Income Tax Rates and Shares, 2005," published in the Winter 2007-2008 Bulletin http://www.irs.gov/pub/irs-soi/05inrate.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u> See "Overview of the President's 2008 Budget" in the FY 2008 Budget (pp.3-6).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>61. Does the executive publish a “citizen’s budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizen’s budget that is very informative. b. Yes, it publishes a citizen’s budget that is somewhat informative. c. Yes, but the citizen’s budget is not very informative. d. No, it does not publish a citizen’s budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The executive discontinued publication of the <i>Citizen’s Guide to the Federal Budget</i> many years ago. In 2007, the Treasury Department published <i>The Nation by the Numbers: A Citizen’s Guide</i>, a 10-page document accompanying the annual <i>Financial Report of the U.S. Government</i>. Although it deals with federal finances after the close of a fiscal year, and not with the executive’s budget proposals, it does address federal budget trends in a manner that is easy for the public to understand (http://www.fms.treas.gov/fr/07frusg/07guide.pdf).</p> <p>Peer Reviewer Two Comment:</p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> A glossary of terms is included in the FY 2008 Analytical Perspectives, Chapter 26, "The Budget System and Concepts" (pp. 407-410).</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: In addition, the Government Accountability Office is responsible under law (Title 31, United States Code, Section 1112) for periodically issuing an extensive glossary. The most recent edition was issued in September 2005 as report GAO-05-734SP, <i>A Glossary of Terms Used in the Federal Budget Process</i> (http://www.gao.gov/new.items/d05734sp.pdf), 144 pages.</p> <p>Peer Reviewer Two Comment:</p>	a

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> See Freedom of Information Act (FOIA).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Internal executive deliberations during the budget formulation phase are termed “pre-decisional” and the underlying materials that support them are considered to be “confidential.” The release of such materials is governed by Section 22 of OMB Circular A-11 (http://www.whitehouse.gov/omb/circulars/a11/current_year/s22.pdf).</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

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

Citation:

Comment:

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

Peer Reviewer One Comment: The fact that agencies are now required to provide, and do provide, their budget justification materials on their Web sites (see comment on question 4) probably has satisfied much, if not most, of the public's interest in obtaining more detailed budget information than is provided in the initial budget submission, but there still are some instances in which even Congress cannot obtain (at least in a timely manner) the detailed information it desires regarding more controversial budget proposals. In recent years, this primarily has involved funding for military operations and reconstruction efforts in Iraq and Afghanistan.

Peer Reviewer Two Comment I would add that agencies share disaggregated information with appropriations committees in justifications of estimates but that some of these may not be available to the public even for non security agencies. However, I have no basis to know whether b or c is the more appropriate response.

Researcher Response: I don't have a definite basis for choosing between "b" and "c" either. This is one of the cases where someone just has to guess.

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

b

<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none">a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.d. In practice, no highly disaggregated non-financial expenditure information is available.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is not always possible to obtain the breakdown of spending by categories that might be desirable, such as how much of defense spending is going to the war in Iraq.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> The President is required to send the budget to the Congress on or after the first Monday in January, but no later than the first Monday in February of each year for the following fiscal year. (FY begins on October 1.) The budget is usually submitted on the first Monday in February.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: An exception to the predictability of the date of budget submission occurs during the change from one administration to the next. The incoming President usually submits the budget (or, in earlier years, a revision of his predecessor's budget) in stages between February and April (e.g., an initial outline of the economic program, followed by a budget summary, and then a detailed budget). In 2001, for example, incoming President George W. Bush sent Congress a broad outline of his budget policies (<i>A Blueprint for New Beginnings: A Responsible Budget for America's Priorities</i>) on February 28, about six weeks before his official budget submission on April 9.</p> <p>Peer Reviewer Two Comment:</p>	a

<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See Office of Management and Budget (OMB) Circular A-11: Preparation, Submission and Execution of the Budget. (http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html) OMB starts the budget process by issuing planning guidance (Circular A-11) in early spring to government agencies.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The timetable set forth in Circular A-11, and any supplementary material, is primarily for "insiders." It would not be easy for most members of the public to locate this information.</p> <p>Peer Reviewer Two Comment:</p>	a
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> In years in which a new President takes office, the budget is submitted later than the first Monday in February.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: In a typical year, the timetable is adhered to, even when Congress does not complete action on important and lengthy budgetary legislation until December. Years ago, the practice during a change-over in administration was to extend the deadline by means of the enactment into law of a joint resolution, but nowadays the extension is granted informally (see comment on question 66).</p> <p>Peer Reviewer Two Comment:</p>	b

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Some legislators give private advice, but there is no formal system of consultation with legislators.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> After the initial budget submission, the executive will engage in extensive negotiations with different elements of Congress on budgetary legislation affecting different policy areas, sometimes revising his budget priorities significantly. On occasion, the process can become quite formalized, and may be referred to as a “budget summit,” involving the leadership of both chambers in Congress and key congressional committees.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Many members of the public give private advice, but there is no system of consultation with the public.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Depending on the issue, Cabinet secretaries, OMB and White House staff receive input from important groups with stakes on the issues. The input is episodic and informal.</p> <p><u>Researcher Response:</u> It could be either “c” or “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The answer is correct in that no pre budget statement is presented to the public. However, OMB does provide guidance to the agencies to prepare their budget requests and this contains a variety of information on assumptions and policies that may be found in pre budget statements in other countries.</p>	d
<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> This is correct, but with the same caveat as in 71.</p>	d

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> This is correct, but with the same caveat as in 71.</p>	<p>d</p>
<p>Legislative Approval of the Budget</p>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> The legislature generally receives the budget no later than the first Monday in February, nearly eight months before the start of the fiscal year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> As indicated previously, during a change-over in administration, the detailed budget submission may not be received until about six months before the start of the fiscal year.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
 - b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
 - c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
 - d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
 - e. Not applicable/other (please comment).

Citation:

The Senate and House budget committees hold public hearings on the budget. Usually the hearings start with testimony from the Director of the Congressional Budget Office on the budget and economic outlook, followed by testimony of the Director of the Office of Management and Budget on the President's budget proposals. Other hearings during the year include testimony from other executive branch officials and the public.

Comment:

Peer Reviewer One Comment: In Congress, control over budgetary issues is dispersed to a wide array of congressional committees, as well as to the House and Senate leadership. The House and Senate budget committees exercise principal legislative jurisdiction over the broad outlines of budgetary and economic policy, but several other committees also hold hearings on broader issues, including the Joint Economic Committee (which has no legislative jurisdiction), the tax committees, and the appropriations committees (sometimes). Most of the other House and Senate committees hold hearings that focus only on the particular budgetary issues under their jurisdiction. Given the wide range of committees involved in budgetary and economic matters, many opportunities are afforded to executive branch officials and various constituencies to testify in public hearings, but not without limit.

Peer Reviewer Two Comment:

b

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> In addition to hearings held by the Senate and House budget committees, the appropriations committees and a number of authorizing committees of both houses hold hearings on individual agency budgets.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Agency officials “justify” the President’s budget proposals by giving testimony at hearings and responding to questions from committee Members (usually including some written responses “for the record”). They are required to support the President’s proposals and are barred from giving personal opinions that are inconsistent with them (see Section 22 of OMB Circular A-11 at (http://www.whitehouse.gov/omb/circulars/a11/current_year/s22.pdf)).</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> Hearings are held on agency budgets in which agency officials, outside experts, and the public are heard from.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In addition, Members of Congress sometimes testify on budgetary issues before congressional committees.</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u> For example, see reports on hearings (transcript and written testimony) by the Senate Appropriations Committee on the fiscal year 2008 budget, available at the Government Printing Office website: http://www.access.gpo.gov/congress/senate/appropriations/s08appro.html:</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Most public hearings held by committees on budgetary matters lead to the development of spending or revenue legislation. Under the rules of the two chambers, a committee usually prepares a written report to accompany the legislation, which is made available to Members of Congress and the public before the legislation is considered by the full chamber. Committees typically summarize in the reports the testimony or issues presented in the hearings.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> After receiving and reviewing the President's budget, the US Congress adopts a plan (called a concurrent resolution on the budget) that sets Congressional priorities for the budget, which may differ significantly from what the President proposed. Congress then considers and enacts legislation (appropriation bills and bills changing laws that govern entitlement programs and taxes) to implement the budget as it sees fit. The President can veto individual bills in their entirety, but cannot veto or change individual provisions in the bills.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The U.S. Constitution, which is the supreme law, vests Congress with the “power of the purse” in that revenues can be raised, funds can be borrowed, and appropriations spent only pursuant to the enactment of law.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> Congress provides program-level detail when it passes appropriation bills, either in the bills themselves or in accompanying materials.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> About one-third of spending is provided in annual appropriations acts, under the jurisdiction of the appropriations committees, which provide funds in “lump sum” amounts on an account basis. Major administrative units have from several to many accounts that fund them, and each account typically covers numerous programs. Program-level funding usually is not designated in the legislation, but instead is indicated in committee reports and other documents that support the legislation. Although the program-level funding designations in committee reports usually are not legally binding, the agencies largely adhere to them. “Program-level detail” in mandatory spending acts, which are under the jurisdiction of the authorizing committees, usually involves such things as eligibility criteria, benefit schedules, indexation formulas, and so forth.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <p>a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Monthly Treasury Statements.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> To abide by a requirement in law (Title 31, United States Code, Sections 1511-1514) that the President review expenditures at least four times a year, OMB provides quarterly a compendium of Standard Form 133 (Report on Budget Execution and Budgetary Resources) reports from agencies (http://www.whitehouse.gov/omb/reports/sf133/). The public might find the Monthly Treasury Statements to be more easily usable.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <p>a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Monthly Treasury Statements. See, for example, Table 3, page 5, of the Monthly Treasury Statement for April, 2008: http://www.fms.treas.gov/mts/mts0408.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly Treasury Statement. See, for example, Table 3, page 5, of the Monthly Treasury Statement for April, 2008: http://www.fms.treas.gov/mts/mts0408.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly Treasury Statement. See, for example, Table 3, page 5, of the Monthly Treasury Statement for April, 2008: http://www.fms.treas.gov/mts/mts0408.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Monthly Treasury Statement.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly Treasury Statement. See, for example, Table 3, page 5, of the Monthly Treasury Statement for April, 2008: http://www.fms.treas.gov/mts/mts0408.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly Treasury Statement. See, for example, Table 3, page 5, of the Monthly Treasury Statement for April, 2008: http://www.fms.treas.gov/mts/mts0408.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly Statement of the Public Debt of the United States. The April 2008 report is available at: http://www.treasurydirect.gov/govt/reports/pd/mspd/2008/opdm042008.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly Statement of the Public Debt of the United States. See Table 3, "Detail of Treasury Securities Outstanding," from the April 2008 report:http://www.treasurydirect.gov/govt/reports/pd/mspd/2008/opdm042008.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly reports are released the 8th workday of the following month, except that the final monthly statement for a fiscal year is released somewhat later in October.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Mid-Session Review, section on "Economic Assumptions" (pp. 9-12).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Although the Mid-Session Review (due July 15) usually has been submitted in a fairly timely manner, in some years its submission has been significantly advanced or delayed, to as early as May or as late as September. Some have suggested that such variations occur because the President seeks to influence the legislative agenda with the release of news regarding good (or bad) changes in the economic outlook or in budgetary developments.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Mid-Session Review, section on "Spending"(pp. 15-16).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> See Summary Tables 9 - 12 in FY 2008 Mid-Session Review (pp. 34-37): http://www.gpoaccess.gov/usbudget/fy08/pdf/08msr.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Mid-Session Review, section on "Receipts" (pp. 13-14).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?

- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
- b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
- e. Not applicable/other (please comment).

Citation:

Title 31, Money and Finance, of the U.S. Code requires that agencies spend funds only as specified by law. In some cases, agencies are allowed by law to transfer appropriated funds (up to a certain amount) among accounts within the agency, but they generally are required to notify Congress of the transfers. In the absence of such transfer authority, shifting funds between accounts, much less agencies requires enactment of a new law. Agencies are allowed to shift funds within a budget account from one purpose to another (this is called reprogramming), but are generally required to notify Congress of the proposed reprogramming and give the appropriate committees of Congress the opportunity to approve or disapprove it (although the approval or disapproval is not legally binding unless it is contained in a new law).

Comment:

Peer Reviewer One Comment: Congressional delegation of reprogramming authority to agencies seems to reflect a growing tension between affording agencies flexibility and retaining congressional control. Reprogramming procedures increasingly are specified in the text of the annual appropriations act; in addition to requiring advance notification to the House and Senate Appropriations Committees, the statutory procedures contain many other limitations on the use of the authority. In official statements issued upon signing spending legislation into law, however, the current President usually indicates that he regards reporting requirements as nonbinding under the Constitution. In most instances, agencies apparently comply with the reporting requirements.

Peer Reviewer Two Comment: The response is both a and b – “a” for transfers across accounts and “b” for reprogramming within accounts exceeding thresholds. However, on balance, I would support current answer.

a

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> Specific legal authority is sometimes granted that allows an agency in certain circumstances to enter into "single-source" or other contracts without following the normal open and competitive process.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." Data compiled by Center for Public Integrity and House Government Reform committee shows that a significant share of federal contracts were awarded without full and open competition.</p> <p><u>Researcher Response:</u> I chose to keep my answer "b," instead of "c," because it is not clear that there were significant reported examples of "irregularities" (some have certainly been alleged in Iraq) even if there were a number of contracts awarded on a sole-source basis.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries,</p>	<p>c</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> In recent years, the cost of the on-going war in Iraq has been funded largely through supplemental appropriations not included in regular appropriation bills (and not fully specified in the President's original budget), but the Congress must enact legislation providing the supplemental funding before the agency can obligate the funds.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Over the past several decades, the enactment of supplemental appropriations into law has ranged from as early as January to as late as December. In a typical year, the two chambers may initially consider a major supplemental appropriations act during March, April, or May, with enactment occurring in June, July, or August. The growing use of supplemental appropriations in recent years to fund military operations in Iraq and Afghanistan, and the controversy regarding the continuation of such operations, has complicated legislative action in this area and lengthened the time devoted to such legislation.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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99. In most years, how large are supplemental budget requests relative to the size of the original budget?
- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
 - b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
 - c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
 - d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
 - e. Not applicable/other (please comment).

Citation:

For FY 2007, \$120 billion supplemental appropriations were enacted. This represents approximately four percent of total funding and 11 percent of total discretionary funding. Supplemental appropriations have been unusually large in recent years, with supplemental appropriations funding the response to the September 11, 2001, attacks, the wars in Iraq and Afghanistan, and relief and reconstruction related to the devastating hurricanes in the Gulf Coast. For most of the decade prior to 2001, supplemental appropriations represented less than one percent of total federal funding.

Comment:

Peer Reviewer One Comment: Initially, advocates of the use of supplemental appropriations to fund military operations in Iraq and Afghanistan argued that it avoided clouding the issues in the “regular” part of the defense budget and avoided delaying critically needed war funds that might have become entangled in unrelated issues if considered as part of the “regular” appropriations process. This argument has waned as the length of the wars, and the total amount of supplemental appropriations enacted, have grown. The critics of the approach have argued that it removes such spending from a more deliberate and careful review process.

Peer Reviewer Two Comment:

b

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> While funds may be appropriated for a broad purpose, a purpose must be specified in appropriation language.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The federal budget does not generally employ “rainy day funds” as may be employed by some governments at the state and local level.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> The Final Monthly Treasury Report for a fiscal year is released within a few weeks after the end of the fiscal year. The 2006 Combined Statement was released on December 1, 2006 for the FY that ended September 30, 2006. The 2006 Financial Report of the U.S. Government, with fiscal year 2006 results shown on an accrual basis, was released on December 19, 2006.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Current law requires the Government Accountability Office to audit the consolidated financial statements of the U.S. Government, which along with GAO's report on them appear in the Financial Report of the U.S. Government. However, GAO stated on page 27 of that report that "Certain material weaknesses in financial reporting and other limitations on the scope of our work resulted in conditions that, for the 10th consecutive year, prevented us from expressing an opinion on the federal government's consolidated financial statements."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Analytical Perspectives, Chapter 20, "Comparisons of Actual to Estimated Totals" (pp. 331-337) provides estimates and an explanation of the differences between expenditures that were expected when the budget for the most recently completed fiscal year (FY 2006) was submitted and the actual expenditures in that fiscal year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> FY 2008 Analytical Perspectives, Chapter 20, "Comparisons of Actual to Estimated Totals" (pp. 331-337) provides estimates and an explanation of the differences between revenues that were expected when the budget for the most recently completed fiscal year (FY 2006) was submitted and the actual revenues in that fiscal year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> A section entitled "Economy, Federal Budget, & Federal Debt" in the FY 2006 Financial Report of the U.S. Government (pp. 9-10) gives the actual economic outcomes for 2006. The "Economic Assumptions" and "Comparison of Actual to Estimated Totals" chapters of the FY 2008 Analytical Perspectives provide estimates and an explanation of how economic assumptions have changes since the previous budget was submitted and how the difference between actual economic outcomes for 2006 and the economic assumptions at the time the 2006 budget was submitted (February 2005) affected expenditures and revenues.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Agency annual performance reports, which are not part of the budget, compare performance targets and results. Links to reports are available at OMB website: http://www.whitehouse.gov/omb/part/agency_performance_addresses.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Agency annual performance reports compare performance targets and results.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The current practice of federal agencies is to prepare a Performance and Accountability Report (PAR) at the end of each fiscal year, which is provided on the agencies' Web sites. The report evaluates agency performance in response to requirements in various laws, including the Chief Financial Officers Act of 1990 and the Government Performance and Results Act of 1993.</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> The year-end report of relevant agencies shows appropriated funding and actual obligations for all programs, including those geared to assisting low-income families. As there is no anti-poverty set of policies specified in the budget, the year-end report does not contain any aggregate information about such a set of programs.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> The U.S. generally does not have extra-budgetary funds. The Social Security program and the Postal Service are technically "off budget," but their transactions are generally treated as part of the budget for most purposes. The operations of the Board of Governors of the Federal Reserve and of private government-sponsored enterprises (such as the Federal National Mortgage Association -- known as Fannie Mae) are not included in the budget displays but the Budget Appendix provides information about them (pp. 1185-1190) of the FY 2008 Budget Appendix. Information about the Board of Governors of the Federal Reserve and government-sponsored enterprises is not included in the Financial Report of the U.S. Government.</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b" since the information on GSE's and Fed reserve is not included in the financial report.</p> <p><u>Researcher Response:</u> I chose to keep my answer "a" because the lack of full information about the Federal Reserve and GSEs did not seem to warrant a "b," although the lack of information about them should be noted.</p> <p><u>IBP Comment:</u> IBP editors chose "b" for this answer to maintain consistency with guidance provided for completing the questionnaire in the IBP Guide to the Open Budget Questionnaire, and to reflect the lack of information on the Federal Reserve and GSEs in the financial report.</p>	b
<i>The Independence and Performance of the Supreme Audit Institution</i>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> The Financial Report of the U.S. Government was released on December 19, 2006, approximately 2 1/2 months after the end of fiscal year 2006.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited; the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> See comment on Question 102.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u> 2006 Financial Report of the U.S. Government, p. 3. (http://www.gao.gov/financial/fy2006/fy06finanicalrpt.pdf)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ul style="list-style-type: none"> a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. b. 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have *the discretion in law* to undertake those audits it may wish to?

- a. The SAI has full discretion to decide which audits it wishes to undertake.
- b. The SAI has significant discretion, but faces some limitations.
- c. The SAI has some discretion, but faces considerable limitations.
- d. The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Citation:

According to the GAO, "the Budget and Accounting Act, 1921, authorizes the Comptroller General to investigate all matters relating to the receipt, disbursement, and use of public money. 31 U.S.C. Sec. 712. Later, in the most important budget and accounting legislation since 1921, the Accounting and Auditing Act of 1950, the Congress specifically authorized GAO to audit the financial transactions of executive, legislative and judicial agencies. 31 U.S.C. Sec. 3523. Subsequently, Congress endorsed GAO's evolving program evaluation work by passing the Legislative Reorganization Act of 1970, which specifically authorized the Comptroller General to review and evaluate the results of government programs. 31 U.S.C. Sec. 717." <http://redbook.gao.gov/17/fl0084286.php>

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." The agency must respond to all requests in statutes and those by committee chairs and ranking members. The agency has potential discretion to do other audits, but in reality its resources are already encumbered by the statutory and committee generated requests.

Researcher Response: I chose to keep my answer "a" because I interpreted "limitation" to mean that the agency is prohibited by law from undertaking some audits, not that financial constraints might prevent it from undertaking some it would like to.

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

a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> The budget for the Government Accountability Office is set in laws enacted by the Congress and signed by the President (unless the Congress overrides a presidential veto).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I would say that “a” is the appropriate response, but the GAO’s access to intelligence agencies is limited pending additional congressional authorization.</p>	a

119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?
- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
 - b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
 - c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
 - d. No, the SAI does not maintain any formal mechanisms of communication with the public.
 - e. Not applicable.

Citation:

The Government Accountability Office maintains a FraudNet section on its website to facilitate the reporting of allegations of fraud, waste, abuse, or mismanagement of federal funds, but that does not seem sufficient to constitute a formal means of communication with the public to help it determine its audit program.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” GAO fraud net receives many leads from public that are shared not only with its audit staff but with IG’s and state auditors. The agency also maintains formal communications with state and local auditors and international auditors to help identify approaches and new ways to perform audits. The agency also receives a variety of other messages from various publics suggesting new issues, both directly from the public and transmitted from congressional offices representing publics.

Researcher Response: I defer to others to decide whether the FraudNet section on the website constitutes a “mechanism of communication with the public.”

IBP Comment: IBP editors chose answer, “a” to maintain consistence of response assumptions across countries.

a

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> Reports are reviewed by relevant committees of the Congress</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” While all GAO audit reports are sent to House Government Reform and Senate Governmental Affairs Committees, all are by no means scrutinized. The same is true of Inspectors General reports. Various committees review reports but only episodically and based on their own agendas and the timing of events.</p> <p><u>Researcher Response:</u> I chose to keep my answer “a” because I think it is likely that committee staff do scrutinize (if not in great detail) all of the audit reports submitted, but I do not have any data to back that up.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answer across countries.</p>	<p>a</p>
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<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> Government Accountability Office reports often contain letters from agencies commenting on the report findings.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” The vehicle is not only GAO reports which contains letters but separate agency reports on how they will resolve audit findings issued by GAO and IG’s, required pursuant to 1988 amendments to the Inspector General Act of 1978. OMB requires an audit resolution process through OMB Circular A-50.</p> <p><u>Researcher Response:</u> If there are publicly available reports on steps taken to address steps taken to reply to all audits, the answer should be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” consistent with the peer reviewer’s comments.</p>	<p>a</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> See Government Accountability Office, "Significant Internal Control Weaknesses Remain in the Preparation of the Consolidated Financial Statements of the U.S. Government," July 2007.http://www.gao.gov/new.items/d07805.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> Many programs relating to the military and law enforcement are not secret and relevant audits are available online through the Government Accountability Office and other governmental entities. To the extent that such programs are secret, and for intelligence programs, I do not have the expertise to answer the question authoritatively, but I would be surprised if audit reports on such programs were not provided to the relevant oversight committees (or at least to the leadership of those committees).</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b” for audits on reports with classified or restricted information. These more sensitive reports are shared with appropriate committee chairs and ranking members. GAO makes efforts to publish for broader public a non classified version of sensitive reports.</p> <p><u>Researcher Response:</u> I chose to keep my answer “a’ because the results are available to at least key members of relevant committees. If an “a” requires that the information be available to all legislators then “b” may be appropriate, but “b” seems to imply that some information is withheld from all legislators.</p> <p><u>IBP Comment:</u> IBP editors chose to keep answer, “a” in light of peer reviewer one observations and researcher’s comments.</p>	<p>a</p>
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