

**International Budget Partnership**  
**OPEN BUDGET QUESTIONNAIRE**  
**United States of America, September 2009**

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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## **Section One: The Availability of Budget Documents**

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

| <b>Budget Documents Used in Completing the Questionnaire</b> |                  |
|--|------------------|
|  | Budget Year Used |
| Pre-Budget Statement   | Not available    |
| Budget Summary   | 2010             |
| Executive's Budget Proposal                                  | 2010             |
| Supporting Budget Documents                                  | 2010             |
| Citizens Budget  | Not available    |
| Enacted Budget   | 2009             |
| In-Year Reports  | 2009             |
| Mid-Year Report  | 2010             |
| Year-End Report  | 2008             |
| Audit Report   | 2008             |

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

| Budget Document   | Full Title, Date, and Internet Link   |
|---|---|
| Pre-Budget Statement  | Not Produced  |
| Budget Summary  | <p>"A New Era of Responsibility: Renewing America's Promise," pp. 1 - 43, and Summary Tables on pp. 114 - 134, February 26, 2009<br/>           (<a href="http://www.whitehouse.gov/omb/assets/fy2010_new_era/A_New_Era_of_Responsibility2.pdf">http://www.whitehouse.gov/omb/assets/fy2010_new_era/A_New_Era_of_Responsibility2.pdf</a> ); "Budget of the U.S. Government, Fiscal Year 2010: Updated Summary Tables," May 7, 2009<br/>           (<a href="http://www.whitehouse.gov/omb/budget/fy2010/assets/summary.pdf">http://www.whitehouse.gov/omb/budget/fy2010/assets/summary.pdf</a> ).</p> <p><b>Peer Reviewer One Comment:</b><br/>           At this time (January 2010), the first document ("A New Era of Responsibility") is more readily accessible at the Web site of the U.S. Government Printing Office (<a href="http://www.gpoaccess.gov/usbudget/fy10/browse.html">http://www.gpoaccess.gov/usbudget/fy10/browse.html</a>); the other documents cited in this table are available there as well.</p> |
| Executive's Budget Proposal                                       | <p>"A New Era of Responsibility: Renewing America's Promise," February 26, 2009<br/>           (<a href="http://www.whitehouse.gov/omb/assets/fy2010_new_era/A_New_Era_of_Responsibility2.pdf">http://www.whitehouse.gov/omb/assets/fy2010_new_era/A_New_Era_of_Responsibility2.pdf</a> ); "Budget of the U.S. Government, Fiscal Year 2010: Updated Summary Tables," May 7, 2009<br/>           (<a href="http://www.whitehouse.gov/omb/budget/fy2010/assets/summary.pdf">http://www.whitehouse.gov/omb/budget/fy2010/assets/summary.pdf</a> ).</p>  |
| Budget Document One in Support of the Executive's Budget Proposal | <p>Budget of the U.S. Government, Fiscal Year 2010: Appendix, May 7, 2009<br/>           (<a href="http://www.whitehouse.gov/omb/budget/fy2010/assets/appendix.pdf">http://www.whitehouse.gov/omb/budget/fy2010/assets/appendix.pdf</a>).</p>   |
| Budget Document Two in Support of the Executive's Budget Proposal | <p>"Budget of the U.S. Government, Fiscal Year 2010: Analytical Perspectives," May 7, 2009<br/>           (<a href="http://www.whitehouse.gov/omb/budget/fy2010/assets/spec.pdf">http://www.whitehouse.gov/omb/budget/fy2010/assets/spec.pdf</a>).</p>  |

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| <p>Budget Document Three in Support of the Executive's Budget Proposal</p> | <p>"Budget of the U.S. Government, Fiscal Year 2010: Terminations, Reductions, and Savings," May 2009; other supporting documents ( <a href="http://www.whitehouse.gov/omb/budget/Supplemental/">http://www.whitehouse.gov/omb/budget/Supplemental/</a> ), such as "Budget of the U.S. Government: Federal Credit Supplement, May 7, 2009" (<a href="http://www.whitehouse.gov/omb/budget/fy2010/assets/cr_supp.pdf">http://www.whitehouse.gov/omb/budget/fy2010/assets/cr_supp.pdf</a>), and the Public Budget Database (<a href="http://www.whitehouse.gov/omb/budget/Supplemental/">http://www.whitehouse.gov/omb/budget/Supplemental/</a>); and Congressional Justification documents for each agency, such as the One for the Treasury Department (<a href="http://www.ustreas.gov/offices/management/budget/budget-documents/cj/2010/FY2010CJ_complete.pdf">http://www.ustreas.gov/offices/management/budget/budget-documents/cj/2010/FY2010CJ_complete.pdf</a>).</p> <p>Many of the supporting documents were released when the detailed budget came out (in early May), instead of when the initial budget document was released at the end of February (as is standard practice in a year in which a new President takes office). Some of those documents are updates of information released in February (the Summary tables), but some (Analytical Perspectives, for instance) were first released when the detailed budget came out.</p> |
| <p>Citizens Budget</p>   | <p>Not produced.</p>   |
| <p>Enacted Budget</p>  | <p>Budget of the U.S. Government, Fiscal Year 2010, May 7, 2009 (<a href="http://www.whitehouse.gov/omb/">http://www.whitehouse.gov/omb/</a>).</p>   |
| <p>In-Year Reports</p>   | <p>Monthly Treasury Statements of Receipts and Outlays of the United States Government (<a href="http://www.fms.treas.gov/mts/">http://www.fms.treas.gov/mts/</a> ).</p>   |
| <p>Mid-Year Review</p>   | <p>Budget of the U.S. Government, Fiscal Year 2010: Mid-session Review (to be released in July, 2009)</p> <p><b><u>Peer Reviewer One Comment:</u></b><br/> The mid-year review was submitted after the July 15th deadline (as sometimes happens). "Budget of the U.S. Government, Fiscal Year 2010: Mid-Session Review," August 25, 2009 (<a href="http://www.whitehouse.gov/omb/assets/fy2010_msr/10msr.pdf">http://www.whitehouse.gov/omb/assets/fy2010_msr/10msr.pdf</a>).</p>  |

|                                   |   |
|-----------------------------------|---|
| Year-End Report                   | <p>Final Monthly Treasury Statement of Receipts and Outlays of the United States Government, Fiscal Year 2008, October 14, 2008 (<a href="http://fms.treas.gov/mts/mts0908.pdf">http://fms.treas.gov/mts/mts0908.pdf</a>);<br/> 2008 Combined Statement of Receipts, Outlays and Balances, November 28, 2008 (<a href="http://www.fms.treas.gov/annualreport/">http://www.fms.treas.gov/annualreport/</a>);<br/> 2008 Financial Report of the United States Government, December 15, 2008 (<a href="http://fms.treas.gov/fr/08frusg/08frusg.pdf">http://fms.treas.gov/fr/08frusg/08frusg.pdf</a>);<br/> Budget of the U.S. Government: Fiscal Year 2010, May 7, 2009 (<a href="http://www.gpoaccess.gov/usbudget/fy10/browse.html">http://www.gpoaccess.gov/usbudget/fy10/browse.html</a>).</p>   |
| Audit Report                      | <p>2008 GAO Auditor's Report, December 15, 2008 (<a href="http://www.fms.treas.gov/fr/08frusg/08gao1.pdf">http://www.fms.treas.gov/fr/08frusg/08gao1.pdf</a>).</p>  |
| Other Documents                   | <p>U.S. Department of Treasury -- Financial Management Service Publications (<a href="http://www.fms.treas.gov/">http://www.fms.treas.gov/</a>).</p>  |
| Relevant Ministries & Departments | <p>Office of Management and Budget<br/> <a href="http://www.whitehouse.gov/omb/">http://www.whitehouse.gov/omb/</a><br/> U.S. Department of Treasury<br/> <a href="http://www.ustreas.gov/index.html">http://www.ustreas.gov/index.html</a><br/> Government Accountability Office<br/> <a href="http://www.gao.gov/">http://www.gao.gov/</a><br/> Congressional Budget Office<br/> <a href="http://www.cbo.gov/">http://www.cbo.gov/</a><br/> US House Budget Committee<br/> <a href="http://budget.house.gov/">http://budget.house.gov/</a><br/> US Senate Budget Committee<br/> <a href="http://budget.senate.gov/">http://budget.senate.gov/</a><br/> US House Appropriations Committee<br/> <a href="http://appropriations.house.gov/">http://appropriations.house.gov/</a><br/> US Senate Appropriations Committee<br/> <a href="http://appropriations.senate.gov/">http://appropriations.senate.gov/</a><br/> US House Ways and Means Committee<br/> <a href="http://waysandmeans.house.gov/">http://waysandmeans.house.gov/</a><br/> US Senate Finance Committee<br/> <a href="http://finance.senate.gov/">http://finance.senate.gov/</a><br/> US Congress Joint Committee on Taxation<br/> <a href="http://www.house.gov/jct/">http://www.house.gov/jct/</a></p> <p>The Web address for the Joint Committee on Taxation now is <a href="http://www.jct.gov/">http://www.jct.gov/</a>.<br/> You might want to add two other Web sites:<br/> Council of Economic Advisers<br/> <a href="http://www.whitehouse.gov/administration/eop/cea/">http://www.whitehouse.gov/administration/eop/cea/</a><br/> U.S. Congress Joint Economic Committee<br/> <a href="http://www.jec.senate.gov/">http://www.jec.senate.gov/</a></p> |

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

| <b>DISTRIBUTION OF BUDGET DOCUMENTS</b>   |            |                             |                 |                       |                       |                 |
|---|------------|-----------------------------|-----------------|-----------------------|-----------------------|-----------------|
|   | 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                   |                 |
| <b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b> |            |                             |                 |                       |                       |                 |
|   | Pre-budget | Executive’s Budget Proposal |                 |                       |                       | Citizens budget |
|   |            | Main document               | Budget summary* | Supporting Document 1 | Supporting Document 2 |                 |
| 1. The release date is known at least one month in advance  | NA         | Yes                         | Yes             | Yes                   | Yes                   | NA              |
| 2. Advance notification of release is sent to users, media  | No         | 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         | Yes                         | Yes             | Yes                   | Yes                   | NA              |
| 6. Free print copies available, mass distribution   | NA         | No                          | No              | No                    | No                    | NA              |
| 7. Readily available outside capital and/or big cities <sup>+</sup>   | 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.

<sup>+</sup>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**

| <b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>   |                |                 |                 |                 |              |
|---|----------------|-----------------|-----------------|-----------------|--------------|
|   | 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          |
| <b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b> |                |                 |                 |                 |              |
|   | 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             | No              | No              | No           |
| 2. Advance notification of release sent to users, media   | Yes            | 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  | Yes            | Yes             | Yes             | Yes             | Yes          |
| 6. Free print copies available, mass distribution   | No             | No              | No              | No              | No           |
| 7. Readily available outside capital/big cities <sup>+</sup>  | 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   | Yes            | No              | Yes             | Yes             | Yes          |

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

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

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

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

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

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| <b>The Executive's Budget Proposal</b>  |   |
| <b>Estimates for the Budget Year and Beyond</b>   |   |
| <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> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit.</li> <li>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>President's FY 2010 Budget- "Updated Summary Tables," Table S-12, p. 28 - 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. 101) shows total budget authority by agency. Totals for some small units are not shown individually in these summary tables. Additional details are provided in the Budget Appendix and budget justification materials.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> In the FY2010 Historical Tables volume, Table 4-1 is found on pp. 74-79 and Table 5-2 on pp. 101-105.</p> <p><b>Peer Reviewer Two Comment:</b></p> | a |

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| <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"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Table 5-1 Budget Authority by Function and Subfunction: 1976-2014 (FY 2010 Historical Tables, pp. 86-100).</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> In the FY2010 Historical Tables volume, information on “outlays” (another measure of spending) is provided in Table 3.1 (Outlays by Superfunction and Function: 1940-2014), on pp. 47-55, and Table 3.2 (Outlays by Function and Subfunction: 1962-2014), on pp. 56-73. There are six superfunctions and about 20 functions in the budget; most functions have two to five subfunctions. Due to the nature of congressional committee jurisdiction and attendant budget enforcement procedures, the classification of spending as “discretionary” or “mandatory” is much more important than classification by function. The FY2010 Summary Tables and the Historical Tables volume also provide information on spending by these classifications; for example, see Historical Tables, Section 8 (Outlays by Budget Enforcement Act Category), pp. 134-170.</p> <p><b>Peer Reviewer Two Comment:</b> All expenditures are classified by functional classification but it is unclear whether or not the U.S. budget functions are consistent with international standards.</p> | <p>a</p> |
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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"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Analytical Perspectives Volume, Table 14.1: Federal Transactions in the National Income and Product Accounts, 1999-2010; Object Class Analysis (FY 2010 Budget Supplemental Materials).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Also, an “Object Classification” schedule is provided for most accounts in the detailed Appendix volume of the budget.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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:

Analytical Perspectives, Table 26-1, Budget Authority and Outlays by Function, Category, and Program (Supplemental materials available on CD-ROM provided with hard copies of the budget and on the OMB website:  
[http://www.whitehouse.gov/omb/budget/fy2010/assets/26\\_1.pdf](http://www.whitehouse.gov/omb/budget/fy2010/assets/26_1.pdf))

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 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. Recently, the Office of Management and Budget has required 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/assets/a11\\_current\\_year/s22.pdf](http://www.whitehouse.gov/omb/assets/a11_current_year/s22.pdf))).

**Peer Reviewer Two Comment:** The data in the Presidents' budget including the Table 26-1 often do not report expenditures for individual programs, but rather for higher level aggregations of programs. Detail spending data on individual programs are only available in agency-by-agency justifications of estimates made public shortly after the President's budget is released. These justifications are provided to congressional appropriations committees prior to appropriations committee hearings.

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| <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.<br/> b. No, multi-year estimates of aggregate expenditure are not presented.<br/> c. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> Table S-1, Budget Totals (Updated Summary Tables, p.3).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Practice is consistent with Federal statute (Title 31, United States Code, Section 1105(a)), which requires that spending (and revenue) aggregates cover four years beyond the budget year (<a href="http://uscode.house.gov/search/criteria.shtml">http://uscode.house.gov/search/criteria.shtml</a>).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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).<br/> 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.<br/> 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.<br/> d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.<br/> e. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> Multi-year expenditure data classified by administrative unit and function can be found in Section 5's tables in the FY 2010 Historical Tables (pp. 86-118). 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><br/> For example, Medicare is included, but the student loan programs (direct and guaranteed) are not shown separately.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | b |

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| <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"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Table 17-1, Receipts by Source -- Summary and Table 17.4, Receipts by Source (FY 2010 Budget Analytical Perspectives, pp. 241 and 277-279).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> In addition, Section 2 (Composition of Federal Government Receipts), pp. 30-46, in the FY2010 Historical Tables volume includes five tables on the topic, containing data in some cases reaching back to 1934.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Table 18-3, Total User Charges Collections and Table 18-6, Offsetting Receipts by Type (FY 2010 Budget Analytical Perspectives, pp. 283 and 291-295).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |



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| <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.<br/> b. No, multi-year estimates of aggregate revenue are not presented.<br/> c. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> Table 17-1, Receipts by Source - Summary (FY 2008 Budget Analytical Perspectives, p. 241) 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 18-3, Total User Charge Collections, contains non-governmental receipt revenue figures for a multi-year period.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Although the convention in the federal budget is to treat certain non-tax income as offsets to spending rather than as revenue, aggregate revenue levels (as so defined) are presented for a multi-year period; see, for example, Table S-1 (Budget Totals) in the Updated Summary Tables, p. 3. Also, typo in the citation above (FY2010 Analytical Perspectives volume, not FY2008).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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).<br/> b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.<br/> c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.<br/> d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.<br/> e. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> See citation in Question 9.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | a |

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| <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"> <li>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).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Table S-14, Federal Government Financing and Debt, (FY 2010 Budget, Updated Summary Tables, pp. 31-32).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> In addition, Chapter 16 (Federal Borrowing and Debt), pp. 223-237, in the FY2010 Analytical Perspectives volume includes seven tables on the topic, and Section 7 (Federal Debt), pp. 127-133, in the FY2010 Historical Tables volume includes three tables on the topic.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. Yes, interest payments on the debt are presented.</li> <li>b. No, interest payments on the debt are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Table S-4, Proposed Budget by Category (FY 2010 Budget, Updated Summary Tables, pp. 8 - 9) and Table 3-2, Outlays by Function and Subfunction: 1962-2014 (FY 2010 Historical Tables, pp. 56 - 73).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |

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| <p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ul style="list-style-type: none"><li>a. Yes, extensive information related to the composition of government debt is presented.</li><li>b. Yes, key additional information is presented, but some details are excluded.</li><li>c. Yes, some additional information is presented, but it lacks important details.</li><li>d. No, additional information related to the composition of government debt is not presented.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u><br/>The discussion of federal debt (Chapter 16, “Federal Borrowing and Debt,” FY 2010 Analytical Perspectives, pp. 223-237) includes historical data on total government debt and interest and on foreign holdings of government debt (Table 16-7, Foreign Holdings of Federal Debt, p. 236). 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.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>b</p> |
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| <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"> <li>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.</li> <li>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>d. No, information related to the macroeconomic forecast is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Chapter 12, “Economic Assumptions (FY 2010 Analytical Perspectives, pp. 167-182).”</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>An analysis of the sensitivity of the budget to the economic assumptions is contained in Chapter 12, “Economic Assumptions,” (FY 2010 Analytical Perspectives, pp. 167-182) and summarized in Table 12-4, Sensitivity of the Budget to Economic Assumptions, on page 180 of that chapter.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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 2010 Budget Appendix. Effects of proposed changes in laws governing mandatory programs are shown in Table S-11, Mandatory and Receipt Proposals (FY 2010 Budget, Updated Summary Tables, p.p. 21 - 27).

Comment:

**Peer Reviewer One Comment:** Policy proposals are measured against "current services estimates" that project spending and revenues into future years under the status quo; see Chapter 24 (Current Services Estimates), pp. 373-392, in the FY2010 Analytical Perspectives volume. Perceived shortcomings in the manner in which the current services estimates are required to be constructed, and disagreements between the Executive and Legislative branches of the Federal government over how to deal with these shortcomings, have diminished interest in the current services estimates.

**Peer Reviewer Two Comment:** Answer is correct but much of the detail on impacts of proposals on specific programs is presented in the agencies' justifications of estimates rather than in the President's budget itself.

**Researcher Response:** Peer Reviewer One is correct that the differences between current policy and current law has made the measurement of the effects of proposed policy changes less straightforward and sometimes confusing, but that is mostly a problem on the tax side and for assessments of the aggregate effects of policies. For most policy proposals (and almost all on the expenditure side), the estimate of the effect of proposals relative to current services is as meaningful and interesting as ever. The question is whether it is worth going into a detailed discussion of this issue in this document.

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| <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"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Effects of proposed changes in revenue laws are shown in Table S-11, Mandatory and Receipt Proposals (FY 2010 Budget, Updated Summary Tables, pp. 21 -27). Chapter 17, “Federal Receipts,” of the FY 2010 Analytical Perspectives contains a detailed description of the effects of policy proposals on revenues (pp. 241 - 279). Table 17-3 in that chapter summarizes those effects (pp. 274 - 276).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> See comment on previous question.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> See comment on previous question.</p> | a |
| <b>Estimates for Years Prior to the Budget Year</b>  |   |
| <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> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit for BY-1.</li> <li>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 1.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |

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| <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> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 2.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> See comment on Question 2.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>                         | <p>a</p> |
| <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"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 3.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> See comment on Question 3.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |

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| <p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 4.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> See comment on Question 4.</p> <p><b>Peer Reviewer Two Comment:</b> As with question 4, the key information on expenditures for individual programs is in the agencies' justification of estimates. Even the Budget Appendix often presents information at a higher level of aggregation than programmatic. The Appendix covers appropriations account and program activity levels, but these are often higher than the individual program itself.</p> | <p>a</p> |
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| <p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>As the budget is normally 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. Because of the delay in submitting the detailed budget for FY 2010 because of a new President, 6 months of actual data were available when the budget was submitted this year. See page 410 of FY 2008 Analytical Perspectives for a brief description of the basis of the BY-1 data.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> Typo: FY2010 Analytical Perspectives volume, not FY2008.</p> <p><b>Peer Reviewer Two Comment:</b> The FY 2011 budget was prepared with less than 6 months of expenditures, as the budget was presented the first week in February, 2010.</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"> <li>Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>FY 2010 Historical Tables, Table 1.1 - Summary of Receipts, Outlays, and Surpluses or Deficits (-): 1789-2014, pp. 21 - 23.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p>   | a |

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)?

- 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).

Citation:

See Tables in Section 5 - Budget Authority (On- and Off-Budget) of the FY 2010 Historical Tables for the administrative and functional classification. Table 26-1 Budget Authority and Outlays by Function, Category and Program (Analytical Perspectives, available on CD-ROM included with hard copy of volume and on the OMB website) for program level data (BY-2 is the earliest year for which data are presented).

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Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** "b" is the right answer. Again, the individual programs are often not shown in the president's budget or historical tables.

**Researcher Response:** I chose my answer because significant details are provided, and because there is no clear definition of program. I should have added as a citation the "Program and Financing" information on each account in the Budget Appendix, which contains not just information about budget authority and outlays for BY-2, BY-1, and BY for each account, but also includes information about the obligations for various activities – which probably do cover what we would generally call programs (for instance it includes the obligations for Pell Grants within the student financial assistance account).

**IBP Comment:** IBP editors chose answer "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

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| <p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Virtually every table in the budget has actual (BY-2) data.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | <p>a</p> |
| <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"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |

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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"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 7.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p>a</p> |
| <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"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 8.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |

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| <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"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 22.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>FY 2010 Historical Tables, Table 1.1, Summary of Receipts, Outlays and Surpluses or Deficits (-): 1789-2014 (pp. 21-23).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | <p>a</p> |

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| <p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>FY 2008 Historical Tables, Section 2, “Composition of Federal Government Receipts,” pp. 30 - 45.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Typos: FY2010, not FY2008, and pp. 30-46, not pp. 30-45.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |
| <p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>Virtually every table in the budget has actual (BY-2) data.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The answer “a” is right with one major caveat. Often, the revenues presented in the actual column are “estimates of actual” for major tax expenditures since the IRS does not get data from its tax return samples back for up to three years after the tax year to support individual tax expenditures. For some tax expenditures, there is no data reported on tax returns.</p>   | a |

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| <p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>c. Yes, but only information on the level of debt is presented.</li> <li>d. No, information related to the government debt for BY-1 is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/> FY 2010 Analytical Perspectives, Chapter 16, Federal Borrowing and Debt (pp. 223 - 237) 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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>b</p> |
| <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> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/> Virtually every table in the budget has actual (BY-2) data.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p>a</p> |

| <b>Comprehensiveness</b>  |   |
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| <p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>Chapter 22, “Off-Budget Federal Entities and Non-Budgetary Activities,” of the Analytical Perspectives volume of the FY 2010 Budget, pp. 357 - 361.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The chapter 12 in FY 2011 budget has excellent narrative discussion of various types of off budget and non-budgetary transactions but it does not contain detailed budgetary data reporting the magnitude of each.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because there is quantitative information available. I should have noted that such information on GSEs can be found both in Chapter 7 of the FY 2010 Analytical Perspectives Volume and in the Appendix section on GSEs.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p> | a |



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| <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"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/> FY 2010 Analytical Perspectives, Chapter 8, “Aid to State and Local Governments” (pp. 89 - 153) contains extensive information about intergovernmental transfers and programs funded by such transfers. FY 2010 Historical Tables, Section 12, “Federal Grants to State and Local Governments” (pp. 238 - 294) contains historical data as well as multi-year projections on grants to state and local governments.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> In Chapter 8 of the FY2010 Analytical Perspectives volume, Table 8-3 (Federal Grants to State and Local Governments: Budget Authority and Outlays) also is available in spreadsheet form (<a href="http://www.whitehouse.gov/omb/budget/fy2010/assets/8_3.xls">http://www.whitehouse.gov/omb/budget/fy2010/assets/8_3.xls</a>).</p> <p><b>Peer Reviewer Two Comment:</b> The chapter only focuses on grants and does not include tax expenditures aiding state and local governments such as tax exempt bonds and tax deductibility of state and local taxes on federal returns. It also does not report aggregate impacts of federal preemptions and mandates on state and local fiscal outlook.</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"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Federal entities that are involved in commercial activities (for instance, the Tennessee Valley Authority) are government agencies. As such, their transactions are included 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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> There is no separate analysis of budgetary transactions for public corporations.</p> | <p>a</p> |
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38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

- 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).

Citation:

Chapter 22, "Off-Budget Federal Entities and Non-Budgetary Activities," of the Analytical Perspectives volume of the FY 2010 Budget, pp. 357 - 361.

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** This is now chapter 12 in FY 2011 budget and includes a qualitative discussion of the primary types of federally sponsored quasi-fiscal activities such as GSE's, Federal Reserve, regulatory actions. But there is no budgetary data comprehensively describing the magnitude of these activities.

**Researcher Response:** I chose my answer because Chapter 7 of the FY 2010 Analytical Perspectives Volume (I assume we are still referring here to the FY 2010 budget, not the FY 2011 budget) provides information about the GSEs and the Appendix provides information about the GSEs and the Board of Governors of the Federal Reserve Board. That information may not be as complete as we would like – the information about the Federal Reserve Board is particularly scanty, but information is provided. I thought the information is sufficient to warrant a "c."

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

C

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| <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"> <li>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.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>FY 2008 Analytical Perspectives, Chapter 13, "Stewardship," Part II (pp. 187 - 190).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Type: FY2010, not FY2008.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The government's financial statements have the most comprehensive data on government-owned financial assets. The Analytical Perspectives for FY 2011 has a conceptual discussion of financial assets in Chapter 30 with data on trends in federal ownership along with physical assets.</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"> <li>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.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 39.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Same response as Q 39. However, chapter 20 of the FY 2011 Analytical Perspectives contains valuable budgetary data on physical assets owned by the federal government as well as investments made by the federal government assisting other sectors of the economy in promoting infrastructure, human capital and research and development.</p>   | C |

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| <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"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Expenditure arrears do not represent a significant problem in the U.S.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>e</p> |
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| <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"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Federal direct loans and loan guarantees are discussed in FY 2010 Analytical Perspectives, Chapter 7, “Credit and Insurance” (pp. 43 - 88), and Tables 7-16 and 7-17, 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><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The government's financial statements contain comprehensive data on contingent liabilities defined by the Federal Accounting Standards Advisory Board. The FY 2011 Analytical Perspectives chapter covering loans, guarantees and insurance is Chapter 22.</p> <p><b><u>Researcher Response:</u></b> I am not sure whether “b” or “c” is more appropriate.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries. The financial statements should not be considered in this section.</p> | <p>C</p> |
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| <p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Part II of FY 2008 Analytical Perspectives, Chapter 13, “Stewardship” (pp. 187 - 190) provides a discussion and estimates of future liabilities for civil service pensions and health benefits. Part III of that chapter (pp.190 - 198) provides aggregate information about the long-term costs of providing all government benefits and services under current policies.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Typo: FY2010, not FY2008.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The FY 2011 budget Analytical Perspectives has two relevant chapters. First there is a chapter on the long term budget outlook which is partly driven by financial liabilities but more driven by programs not defined as liabilities -- social security and health care. (Chapter 5) A detailed discussion of liabilities is in Chapter 30 of this volume.</p> <p><b><u>Researcher Response:</u></b> There is a typo – it should be “2010.” Chapter 13 of the FY 2010 Analytical Perspectives includes both of the analyses cited by the Reviewer as being in Chapter 5 and Chapter 30 of the FY 2011 volume.</p> | 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"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>The United States does not receive donor assistance.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | e |

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| <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"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>FY 2010 Analytical Perspectives, Chapter 19, “Tax Expenditures” (pp. 297 -329)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p><b>a</b></p> |
| <p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>FY 2010 Analytical Perspectives, Chapter 21, “Trust Funds and Federal Funds” (pp. pp. 341 - 355) discusses funds for which revenues were earmarked by law. In addition, detailed information on earmarked revenues is provided as appropriate in the Budget Appendix volume; see, for example, the schedule of receipts for the Federal Hospital Insurance Trust Fund on pp. 478 - 480 of the FY2010 volume.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p><b>a</b></p> |



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

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

Citation:

A press release issued by the Office of Director of National Intelligence on October 28, 2008 stated that the total amount appropriated for 2008 for the National Intelligence Program was \$47.5 billion.

Comment:

b

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** In 2007, a requirement was enacted into law (Section 601 of Public Law 110-53) that requires the Director of National Intelligence to indicate annually the aggregate amount of funding for the National Intelligence Program. A press release issued by the Office of the Director of National Intelligence on October 30, 2009 stated that the total amount appropriated to the National Intelligence Program for fiscal year 2009 was \$49.8 billion ([http://www.dni.gov/press\\_releases/20091030\\_release.pdf](http://www.dni.gov/press_releases/20091030_release.pdf)).

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because the 2008 press release came before the cutoff date for this OBI.

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

| <b>The Budget Narrative &amp; Performance Monitoring</b>   |          |  |
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| <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"> <li>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.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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><b>Peer Reviewer One Comment:</b> For decades, presidential Administrations have sought to implement aspects of “performance budgeting,” with mixed results. Under the Government Performance and Results Act of 1993 (Public Law 103-62) and other laws, agencies prepare 5-year strategic plans and annual performance plans and reports. Under a 2007 Executive Order (EO 13450, Improving Government Program Performance), each agency has a Performance Improvement Officer. The efforts of the current Administration in this regard are discussed briefly in Chapter 2 (Building a High-Performance Government), pp. 9-12, of the FY2010 Analytical Perspectives volume.</p> <p><b>Peer Reviewer Two Comment:</b> The federal agencies release the definitive information on performance plans and reports separately from the budget. However, the performance plans are developed as part of the budget and are reviewed by OMB based on the resources available to each agency to carry out their performance goals. There is little government wide focus for performance and very few government wide goals that are supported throughout the budget.</p> | <p>b</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)?
- a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
  - b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
  - c. Yes, some information is presented, but it lacks important details.
  - d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
  - e. Not applicable/other (please comment).

Citation:

Budget estimates are provided for four outyears for major classifications; however, there is no narrative discussion between these estimates and policy goals.

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** For one illustration of agency efforts to discuss budget proposals in the context of policy goals, see the "Annual Performance Report for Fiscal Years 2008-2010" of the U.S. Department of Homeland Security ([http://www.dhs.gov/xlibrary/assets/cfo\\_apr\\_fy2008.pdf](http://www.dhs.gov/xlibrary/assets/cfo_apr_fy2008.pdf)).

**Peer Reviewer Two Comment:** I would answer "d" here. The only link between performance and budgets is for the budget year and not beyond. Agencies only articulate performance goals and targets for a single year, not for three years as they do in the UK Public Service Agreements.

**Researcher Response:** "d" is probably more appropriate.

**IBP Comment:** IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The document cited by Peer Reviewer One is not part of the Executive's Budget Proposal and so cannot be considered to answer this question.

d

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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> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/> FY 2010 Analytical Perspectives, Table 24-5, Baseline Beneficiary Projections for Major Benefit Programs (p. 378) 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 contain the number of full-time equivalent employees for most programs and the number of beneficiaries for many programs. Information is also provided in agency performance reports.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This is the case for many expenditure programs. But there is little or no data on beneficiaries of tax expenditures which together now exceed the totals for discretionary spending.</p> | <p>b</p> |
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| <p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>The dearth of non-financial data makes its usefulness limited.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The agencies choose their own measures and data to report on their own progress - many regard their data as being self serving. The Bush Administration's Program Assessment Rating Tool (PART) formally sought to assess all programs based on a common set of questions, providing a rating for each program. This was more comparable across programs, but its credibility was questioned by many agencies and the Congress because it was viewed as the Administration's partisan perspective on program performance.</p> | <p>C</p> |
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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 Response to this Question was "b"**

**Peer Reviewer One Comment:** The current Administration has indicated that it is replacing the PART program; see comment on Question 48.

**Peer Reviewer Two Comment:** I would answer "c" for this. I don't think that performance indicators are presented in any even fashion across most spending programs in the budget. They are presented in agency performance plans but these are not formally embedded in the budget presentations.

**Researcher Response:** If the OMB website information on PART does not count, then "c" would be more appropriate.

**IBP Comment:** IBP editors chose answer "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The relevant information should be contained in the budget itself to satisfy this question, not on OMB's website.

C

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

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

Citation:

Where available (see, for instance, the Department of Veterans Affairs detailed budget), performance indicators seem well designed and useful.

Comment:

**Peer Reviewer One Comment:** The Government Accountability Office presented testimony in 2007 addressing how performance budgeting in federal agencies can be improved: "21st Century Challenges: How Performance Budgeting Can Help," GAO-07-1194T, September 20, 2007.

**Peer Reviewer Two Comment:** I would answer a combination of "b" and "c." We don't really know on a comprehensive basis. There has been improvement since the 1993 government performance and results act, and this was boosted by the Bush PART initiative. The only systematic indicator measurement scheme was PART which forced some agencies to improve their measures. The most significant problems remain, however including concerns about the ability of measures to sort out the influence of the federal program from the many other factors influencing outcomes. This is particularly difficult in a federal system like the United States where many state and local actors play a significant role in achieving outcomes that the federal program can only marginally influence.

b

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| <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"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The agencies each produce a plan which compares targets with outcomes but these are not often presented in the budget itself.</p> | <p>b</p> |
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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?

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

Citation:

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).

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

b

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| <p><b>Additional Key Information for Budget Analysis &amp; Monitoring</b></p>  |          |
| <p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>  |          |
| <p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>See US Tax Code (Title 26 of the US Code). Because of the complexity of the tax code, it is impossible to present effective rates clearly and fully in budget documents.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- 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).

Citation:

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, 2006," published in the Winter 2008-2009 Bulletin <http://www.irs.gov/pub/irs-soi/09winbul.pdf>).

Comment:

a

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** I would answer "b" here. The executive analysis is presented but it is not as detailed or systematic as some would like. The Congressional Budget Office does a periodic analysis of tax distributional trends that is regarded as particularly helpful in providing public assessments of tax equity.

**Researcher Response:** I agree that the CBO analysis is more useful, but that does not mean that the Administration does not provide the information at issue here.

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

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| <p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>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.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This is not relevant for the U.S.</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"> <li>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.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | e |

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| <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"> <li>a. Yes, it provides a summary that is very informative.</li> <li>b. Yes, it provides a summary that is somewhat informative.</li> <li>c. Yes, but the summary is not very informative.</li> <li>d. No, it does not provide a summary.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>See "A New Era of Responsibility: Renewing America's Promise," February 26, 2009.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | b |
| <p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> The Treasury Department publishes a brief citizen's guide to the annual "Financial Report of the U.S. Government." Although the report 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 comprehend. The most recent guide (10 pages), "A Citizen's Guide to the 2008 Financial Report of the U.S. Government," is available at:<br/><a href="http://www.fms.treas.gov/fr/08frusg/08guide.pdf">http://www.fms.treas.gov/fr/08frusg/08guide.pdf</a>.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The executive used to provide a citizens budget but this was discontinued approximately 15 years ago.</p> | d |

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| <p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>A glossary of terms is included in the FY 2010 Analytical Perspectives, Chapter 26, "The Budget System and Concepts" (pp. 412 - 415).</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> 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, A Glossary of Terms Used in the Federal Budget Process (<a href="http://www.gao.gov/new.items/d05734sp.pdf">http://www.gao.gov/new.items/d05734sp.pdf</a>), 144 pages.</p> <p><b>Peer Reviewer Two Comment:</b></p> | <p>a</p> |
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| <p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>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.</li> <li>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.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>See Freedom of Information Act (FOIA).</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> Internal executive deliberations during the budget formulation phase (before the budget is submitted to Congress) 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 (<a href="http://www.whitehouse.gov/omb/circulars/a11/current_year/s22.pdf">http://www.whitehouse.gov/omb/circulars/a11/current_year/s22.pdf</a>).</p> <p><b>Peer Reviewer Two Comment:</b> Information provided by agencies and budget examiners as part of budget formulation is viewed as “pre-decisional” and not therefore available for either the public or for congressional oversight or auditors.</p> | <p>b</p> |
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| <p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> The fact that agencies now 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. The immediate past and current Administrations have made special efforts to provide certain categories of budgetary information on the Internet, sometimes in response to statutory requirements. For example, see “Recovery.Gov” for information on stimulus spending under the American Recovery and Reinvestment Act of 2009 (Public Law 111-5) at: <a href="http://www.recovery.gov/Pages/home.aspx">http://www.recovery.gov/Pages/home.aspx</a>.</p> <p><b>Peer Reviewer Two Comment:</b></p> | <p>b</p> |
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| <p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>b</p> |
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## **Section Three: The Budget Process**

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| <b>The Budget Process</b>   |   |  |
| <b>Executive's Formulation of the Budget</b>  |   |  |
| <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"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>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. In a year in which a new President takes office (on January 21), the submittal of the budget is traditionally delayed, with a preliminary budget usually presented to the Congress in late February and the detailed budget submitted two or three months later. In 2009, President Obama submitted a preliminary budget on February 26, 2009 and a detailed budget in May.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> Typo: new President takes office on January 20, not January 21.</p> <p><b>Peer Reviewer Two Comment:</b></p> | a |  |

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| <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.<br/> b. Yes, a timetable is released, but some details are excluded.<br/> c. Yes, a timetable is released, but it lacks important details.<br/> d. No, a timetable is not issued to the public.<br/> e. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> See Office of Management and Budget (OMB) Circular A-11: Preparation, Submission and Execution of the Budget.<br/> (<a href="http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html">http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html</a> ) 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><b><u>Peer Reviewer One Comment:</u></b> OMB sometimes will augment its instructions to agencies regarding budget preparation through official memoranda, which are made available on its Web site; see, for example, “Requirements for the FY 2010 Budget Process,” OMB Memorandum M-08-17, April 7, 2008 (<a href="http://www.whitehouse.gov/omb/assets/omb/memoranda/fy2008/m08-17.pdf">http://www.whitehouse.gov/omb/assets/omb/memoranda/fy2008/m08-17.pdf</a>). It would not necessarily be easy for members of the general public to be aware that this information is publicly available.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |
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| <p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>As noted in the citation for question 66, 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><b><u>Peer Reviewer One Comment:</u></b> From time to time, the budget is submitted a few days late in non-transition years (as is expected to be the case for the FY2011 budget).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> The FY 2011 budget was submitted on the first Monday in February. I am not aware of any budget that was submitted later than the first Monday in February in a non-transition year since the deadline of the first Monday in February was set in 1990.</p> | <p>b</p> |
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69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- 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).

Citation:

Some legislators give private advice, but there is no formal system of consultation with legislators.

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** 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.

**Peer Reviewer Two Comment:** I would say the answer is between "b" and "c." The President and White House staff is heavily engaged in consultations with the Congress on key initiatives, as are political officials in the agencies. However, the civil servants in OMB and the agencies involved in preparing the budget are largely not involved in consulting with their congressional counterparts during budget formulation.

**Researcher Response:** I chose my answer because it could be "b" or "c" and I think last year IBP decided "c" was more appropriate.

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

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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"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Many members of the public and interest groups give private advice (or make public statements about what they would like to see in the budget), but there is no formal system of consultation with the public.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |
| <p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>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.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | d |

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| <p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p>d</p> |
| <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"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>d</p> |



| <b>Legislative Approval of the Budget</b>   |          |
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| <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"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>The legislature generally receives the budget no later than the first Monday in February, nearly eight months before the start of the fiscal year. Even when the budget submission is delayed in Presidential transition years, the budget is submitted more than three months before the start of the budget year.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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:** Most of the hearings are held by the appropriations subcommittees which takes testimony from each agency in support of its budget request.

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| <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"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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><b><u>Peer Reviewer One Comment:</u></b> 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 <a href="http://www.whitehouse.gov/omb/circulars/a11/current_year/s22.pdf">http://www.whitehouse.gov/omb/circulars/a11/current_year/s22.pdf</a>).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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><b><u>Peer Reviewer One Comment:</u></b> Also, Members of Congress sometimes testify before legislative committees in an individual capacity.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>b</p> |
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| <p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>For example, see reports on hearing (transcript and written testimony) by the Senate Homeland Security appropriations Subcommittee on the fiscal year 2010 budget of the Department of Homeland Security, available at the Government Printing Office website:<br/><a href="http://www.gpo.gov/fdsys/pkg/CHRG-111shrg63/pdf/CHRG-111shrg63.pdf">http://www.gpo.gov/fdsys/pkg/CHRG-111shrg63/pdf/CHRG-111shrg63.pdf</a>:</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Each congressional committee usually (but not always) issues a written report to accompany each bill that it approves and often will issue a report (or a print) on public policy issues not necessarily tied to a specific bill; in both instances, the committee usually holds one or more hearings before the report is prepared. In addition, a transcript of each hearing, including material submitted "for the record," usually is published.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | a |

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

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.

Comment:

**Peer Reviewer One Comment:** The U.S. Constitution, which is the supreme law, vests Congress with the "power of the purse" meaning that revenues can be raised, funds borrowed, and appropriations spent only pursuant to the enactment of law. Specific procedures to carry out the constitutional requirements have been established by statute over the years, including the Budget and Accounting Act of 1921 (which requires the President to submit a comprehensive budget to Congress each year) and the Congressional Budget and Impoundment Control Act of 1974 (which requires the Congress to adopted a concurrent resolution on the budget each year).

**Peer Reviewer Two Comment:**

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| <p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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><b><u>Peer Reviewer One Comment:</u></b> Roughly one-third of spending is provided in and controlled by 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 several or 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. The remaining two-thirds of spending are provided in mandatory spending acts, which are under the jurisdiction of the authorizing committees. “Program-level detail” in such acts usually involves such things as eligibility criteria, benefit schedules, indexation formulas, and so forth.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |
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| <b>Executive's Implementation of the Budget</b>   |   |
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| <p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>Monthly Treasury Statements.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> 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 (<a href="http://www.whitehouse.gov/omb/reports/sf133/">http://www.whitehouse.gov/omb/reports/sf133/</a>). The public probably would find the Monthly Treasury Statements to be more easily usable.</p> <p><b>Peer Reviewer Two Comment:</b></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> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>Monthly Treasury Statements. See, for example, Table 3, page 5, of the Monthly Treasury Statement for August, 2009:<br/><a href="http://www.fms.treas.gov/mts/mts0809.pdf">http://www.fms.treas.gov/mts/mts0809.pdf</a>.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p>   | a |



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| <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"> <li>a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>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).</li> <li>c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 83.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 83.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |

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| <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"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u><br/>Monthly Treasury Statement.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 83.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>                     | a |

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| <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"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 83.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | a |
| <p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Monthly Statement of the Public Debt of the United States. The August 2009 report is available at:<br/><a href="http://www.treasurydirect.gov/govt/reports/pd/mspd/2009/opdm082009.pdf">http://www.treasurydirect.gov/govt/reports/pd/mspd/2009/opdm082009.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Due to widespread public interest in the level of the public debt, the Bureau of the Public Debt in the Treasury Department maintains a "Debt to the Penny" feature, updated daily, on its Web site (<a href="http://www.treasurydirect.gov/NP/BPDLogin?application=np">http://www.treasurydirect.gov/NP/BPDLogin?application=np</a>).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |

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| <p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> Monthly Statement of the Public Debt of the United States. See Table 3, "Detail of Treasury Securities Outstanding," from the August 2009 report:<br/> <a href="http://www.treasurydirect.gov/govt/reports/pd/mspd/2009/opdm082009.pdf">http://www.treasurydirect.gov/govt/reports/pd/mspd/2009/opdm082009.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <p>a. Reports are released 1 month or less after the end of the period.</p> <p>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</p> <p>c. Reports are released more than 2 months after the end of the period.</p> <p>d. In-year reports are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> 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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |

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| <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"> <li>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.</li> <li>b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>FY 2010 Mid-Session Review, section on "Economic Assumptions" (pp. 9-14).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> 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><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |
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| <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"> <li>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.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>FY 2010 Mid-Session Review, section on "Expenditures" (pp. 19-22).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | a |
| <p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>The FY 2010 Mid-Session Review includes expenditures by category (discretionary, mandatory -- including a break out of expenditures for Social Security, Medicare, Medicaid, and the Troubled Asset Relief Program -- and interest on the debt in Table S-4, pp. 30-31. It also shows funding for appropriated (discretionary) programs by agency in Table S-14, pp. 58-60.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | b |

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| <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"> <li>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.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>FY 2010 Mid-Session Review, section on "Receipts" (pp. 15-17) and Table S-4, pp. 30-31.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |
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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)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
  - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
  - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
  - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
  - Not applicable/other (please comment).

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 now are routinely specified in the text of the annual appropriations act; in addition to requiring advance notification to the appropriations committees, the statutory procedures contain many other limitations on the use of the authority. In recent years, the President often has indicated in the official statements issued upon signing legislation into law that he regards such reporting requirements as nonbinding under the Constitution. In most instances, however, agencies apparently comply with the reporting requirements; some departments and agencies, such as the Defense Department, have developed highly formalized systems for tracking and reporting on reprogramming actions.

**Peer Reviewer Two Comment:** The answer is correct but there are thresholds below which agencies do not have to seek approval or report reprogramming. The thresholds vary by appropriations subcommittees, but they are generally quite low, often below \$1 million.

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| <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> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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><b><u>Peer Reviewer One Comment:</u></b> In March 2009, in response to widespread concerns about fraud and abuse, the current President announced an initiative to fix the "broken system" of federal government contracting. In the first step under this initiative, the OMB Director issued Memorandum M-09-25, "Improving Government Acquisition," on July 29, 2009.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>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).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/> 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><b><u>Peer Reviewer One Comment:</u></b> In most years in recent decades, Congress typically approves in the late spring or early summer one or two supplemental appropriations acts for the current fiscal year before it begins consideration of the regular appropriations acts for the fiscal year commencing on October 1. Funding for military operations in Iraq and Afghanistan has complicated recent practices in this regard, as noted above, but the President and Congress seem to be returning to past practice.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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 2009, between \$106 billion and \$193 billion in supplemental discretionary appropriations were enacted. (The total depends on the classification of funds that were provided at the beginning of the fiscal year but were considered as providing in advance funds for the wars in Iraq and Afghanistan that have recently been provided in supplemental appropriation bills. The totals do not including funds appropriated in the American Recovery and Reinvestment Act stimulus legislation). This represents approximately between three and five percent of total funding and seven and 13 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.

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Comment:

Prior to 2001, supplemental spending generally totaled less than one percent of total spending. Since I think that the higher levels since 2001 really do reflect unusual circumstances and will not become the new norm.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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| <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"> <li>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.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>While funds may be appropriated for a broad purpose, a purpose must be specified in appropriation language.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> The federal government does not set aside "rainy day funds" as do some State and local governments in the United States.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |
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| <b>Executive's Year-end Report and the Supreme Audit Institution</b>   |   |
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| <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"> <li>a. The report is released six months or less after the end of the fiscal year.</li> <li>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. The report is released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>The Final Monthly Treasury Report for a fiscal year is released within a few weeks after the end of the fiscal year. The 2008 Combined Statement was released on November 25, 2008 for the FY that ended September 30, 2008. The 2008 Financial Report of the U.S. Government, with fiscal year 2008 results shown on an accrual basis, was released on December 15, 2008.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> The 2009 Combined Statement was released on November 30, 2009.</p> <p><b>Peer Reviewer Two Comment:</b> The financial statements are presented and audited on an accrual basis, while the budget is largely cash oriented. Also, the financial accounts use different units of analysis than budget accounts. However, there is a statement of budgetary resources prepared by the agency which is audited which does correspond to the budget accounts.</p> | a |

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| <p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/> 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 25 of that report that "Certain material weaknesses in financial reporting and other limitations on the scope of our work resulted in conditions that prevented us from expressing an opinion on the federal government's financial statements other than the 2008 and 2007 Statements of Social Insurance."</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Each agency is responsible for auditing their own financial statements and often this is done by the agency Inspector General or a public accounting firm. The GAO only does the audit of the government-wide statement.</p> | <p>a</p> |
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| <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"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>FY 2010 Analytical Perspectives, Chapter 20, "Comparisons of Actual to Estimated Totals" (pp. 333-339) provides estimates and an explanation of the differences between expenditures that were expected when the budget for the most recently completed fiscal year (FY 2008) was submitted and the actual expenditures and revenues in that fiscal year.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |
| <p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | b |

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| <p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as question 103.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p>a</p> |
| <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> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>A section entitled "The Economy in Fiscal Year 2008" in the FY 2008 Financial Report of the U.S. Government (pp. 4-5) gives the actual economic outcomes for 2008. The "Economic Assumptions" and "Comparison of Actual to Estimated Totals" chapters of the FY 2010 Analytical Perspectives provide estimates and an explanation of how economic assumptions have changed since the previous budget was submitted and how the difference between actual economic outcomes for 2008 and the economic assumptions at the time the 2008 budget was submitted (February 2007) affected expenditures and revenues.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>C</p> |



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| <p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>Agency annual performance reports, which are not part of the budget, compare performance targets and results. Links to reports are available at OMB website: <a href="http://www.whitehouse.gov/omb/expectmore/">http://www.whitehouse.gov/omb/expectmore/</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This is generally found most systematically not in the budget but in agencies' performance reports.</p>   | b |
| <p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>Agency annual performance reports compare performance targets and results.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> 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 agency's Web site. 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. OMB provides guidance in this area in Circular A-136, "Form and Content of the Performance and Accountability Report (PAR)," June 3, 2008. For an example of a recent PAR report, see the Commerce Department's FY2009 report (<a href="http://www.osec.doc.gov/bmi/budget/FY09PAR.html">http://www.osec.doc.gov/bmi/budget/FY09PAR.html</a>).</p> <p><b><u>Peer Reviewer Two Comment:</u></b> This is done in agencies; performance reports.</p> | b |

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| <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"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>C</p> |
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110. Does the year-end report present the actual outcome for extra-budgetary funds?

- 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).

Citation:

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. The status of the Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation (known as Freddie Mac) is in question because they were placed in conservatorship under the Federal Housing Finance Agency in September 2008, but OMB continues for the time being to treat them as government sponsored enterprises rather than governmental. 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.

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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| <b>The Independence and Performance of the Supreme Audit Institution</b>   |   |
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| <p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>The Financial Report of the U.S. Government was released on December 15, 2008, approximately 2 1/2 months after the end of fiscal year 2008.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ol style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>See citation for question 102.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |

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| <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"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>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.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>See page 3 of the report.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>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.</li> <li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Procedures for the removal of the Comptroller General from office are set forth in Title 31, United States Code, Section 703(e)(1).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |

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| <p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The SAI reviews extra budgetary funds as requested or mandated by Congress and it may not cover all institutions in each year. Moreover, the GAO is prevented from auditing the monetary policy activities of the Federal Reserve Board.</p> | <p><b>a</b></p> |
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| <p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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." <a href="http://redbook.gao.gov/17/fl0084286.php">http://redbook.gao.gov/17/fl0084286.php</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |
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| <p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |



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| <p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>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.</li> <li>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.</li> <li>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ol> <p><u>Citation:</u><br/>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.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |
| <p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u><br/>Reports are reviewed by relevant committees of the Congress.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The reports of the SAI are scrutinized by all committees with jurisdiction over the specific topic covered by the report.</p>   | a |

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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"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Government Accountability Office reports often contain letters from agencies commenting on the report findings. In addition, separate agency reports on how they will resolve audit findings issued by GAO and IG's are 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>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |
| <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"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Government Accountability Office, "Material Weaknesses in Internal Control Continue to Impact Preparation of the Consolidated Financial Statements of the U.S. Government," April 2009.<br/><a href="http://www.gao.gov/new.items/d09387.pdf">http://www.gao.gov/new.items/d09387.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |

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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"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |
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