Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

### Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not applicable</td>
<td>Not applicable</td>
<td>Not applicable</td>
</tr>
<tr>
<td>------------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td>------</td>
<td>---------------</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>(1) Consolidated Appropriations Act, 2014 (Public Law 113-76) and (2) congressional committee reports</td>
<td>2014</td>
<td>(1) January 17, 2014 and (2) varies</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not applicable</td>
<td>Not applicable</td>
<td>Not applicable</td>
</tr>
<tr>
<td>(for EBP or Enacted Budget)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Treasury Bulletin</td>
<td>2014</td>
<td>March 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Monthly Treasury Statement</td>
<td>2014</td>
<td>March 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Daily Treasury Statement</td>
<td>2014</td>
<td>April 17, 2014</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Mid-Session Review, Budget of the United States Government, Fiscal Year 2015. In addition, the initial budget submission for a budget year includes an update for the current fiscal year.</td>
<td>2014</td>
<td>July 11, 2014</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government; (2) Financial Report of the United States Government; and (3) performance reports of individual agencies</td>
<td>2013</td>
<td>(1) December 17, 2013 (2) December 2013; and (3) varies</td>
</tr>
</tbody>
</table>
Sources: The President's budget documents are prepared by the Office of Management and Budget. Documents for the current year may be found on OMB's Website at: www.whitehouse.gov/omb/budget. Documents for prior years (back to fiscal year 1996) may be found on the Website of the Government Printing Office (GPO) at: http://www.gpo.gov/fdsys/browse/collectiontab.action. Congressional committee reports also may be found on the GPO Website. The Department of the Treasury documents are prepared by the Bureau of the Fiscal Service and may be found at the agency Website at: http://www.fiscal.treasury.gov/fsreports/fs_reports.htm. The Year-End Reports for individual departments and agencies may be found under "Combined Statement of Receipts, Outlays, and Balances- Part Three Fiscal Year 2014 Detail of Appropriations, Outlays, and Balances" at: http://www.fiscal.treasury.gov/fsreports/rpt/combStmt/current_rpt.htm

Comments: The budget of the United States Government is not enacted in a single document or action, but instead involves the separate enactment of dozens of laws each year (and in prior years). Under the U.S. Constitution, the Congress (i.e., the House of Representatives and the Senate) has primary authority over the enactment of budgetary legislation and has complete discretion to deviate (sometimes significantly) from the President's recommendations. House and Senate committees that have jurisdiction over a budgetary measure issue explanatory reports on the measure before it is enacted into law. For purposes of this questionnaire, the "enacted budget" refers collectively to the pertinent congressional committee reports, especially with respect to the annual omnibus appropriations act that has been used in recent years to fund most routine activities of federal agencies. In addition, the President's budget submission to Congress includes "actual" spending and revenue levels for two years before the budget year (e.g., 2013 actual levels in the 2015 budget), and revised estimates for the current fiscal year (e.g., 2014 estimates in the 2015 budget) which generally reflect enacted legislation.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score, with the exception of the assertion that the consolidated appropriations act represents the enacted budget. This law, at present provides funds for about 35 percent of the government. In reality, the US government has no report of the enacted budget, unless you count the estimates that are produced by CBO and OMB the following January or February.

RESEARCHER'S RESPONSE

Peer reviewer's comment noted.

<table>
<thead>
<tr>
<th>United States</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
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<td>Question</td>
<td>Yes</td>
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<tr>
<td>Is it produced for internal purposes only?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
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<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>No</td>
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<td>No</td>
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<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
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<tr>
<td>Is it available to the public in soft copy, with charge?</td>
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<td>No</td>
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<tr>
<td>Is it available to the public online?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>NA</td>
<td><a href="http://www.whitehouse.gov/omb/budget">www.whitehouse.gov/omb/budget</a></td>
<td><a href="http://www.gpo.gov/fdsys/browse/collectiontab.action">www.gpo.gov/fdsys/browse/collectiontab.action</a></td>
<td>NA</td>
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<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Sources:** The requirement that the President submit an annual budget, and some of its prescribed content and associated procedures, is set forth in Title 31 (Money and Finance) of the United States Code, in Sections 1101-1125. This reflects the codification of the Budget and Accounting Act of 1921 and other laws.

**Comments:** NA

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** I would say that there is no report of the enacted budget. Certainly there is no comprehensive report. However, as I understand it, OBS has decided to count the appropriations act as the enacted budget. In that case, the score is accurate.
<table>
<thead>
<tr>
<th>Questions</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<td><a href="http://www.whitehouse.gov/omb/budget">www.whitehouse.gov/omb/budget</a></td>
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<td>Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Sources:** The Constitution of the United States, in Article 1, Section 9, clause 7, requires the executive to submit a year-end report on receipts and outlays, which is satisfied by the annual publication of the Combined Statement. Other laws codified in Title 31 of the United States Code, including 31 U.S.C. 3513(a), require the Department of the Treasury to issued various reports on the financial operations of the United States Government. 31 U.S.C. 331(e)(1) requires the executive to issue an annual Financial Report of the United States Government, including the GAO’s independent audit report. Another provision of law, 31 U.S.C. 1106, requires the President to submit a mid-session review of the budget to Congress.

**Comments:** The Audit Report is included in the Year-End Report (see pages 220-246 in the 2013 report) and also is available on the Treasury Department Website as a separate file. The Government Accountability Office’s independent auditor’s report also is issued subsequently as a separate GAO report which also includes additional commentary; for fiscal year 2013, see: U.S. Government’s Fiscal Years 2013 and 2012 Consolidated Financial Statements, GAO-14-319R, February 27, 2014.
Table 3. When Are the Key Budget Documents Made Available to the Public?

United States

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
Sources: The aforementioned laws cited in Title 31 of the United States Code generally include deadlines for action. The President's budget is required to be submitted to Congress on or before the first Monday in February (for the fiscal year starting on October 1). The mid-session review is required to be submitted to Congress on or before July 16 of the Congressional session (which typically runs from January to as late as December). Thus, its submission precedes the start of the fiscal year, sometimes eight or nine months before the midpoint of the fiscal year. It is intended to become available in the middle of the congressional session, not the middle of the fiscal year. Due to its importance in Congress' deliberations over the President's budget proposals, it is included in this survey.

Comments: A "mid-year review" of the President's budget submission for the fiscal year then in effect occurs at two points -- in the budget submission for the following fiscal year (about four months into the current fiscal year) and in the "Mid-Session Review" (about 10 months into the current fiscal year). With respect to fiscal year 2014, for example, the President initially submitted his proposals to Congress in early calendar year 2013 for the fiscal year starting on October 1, 2013, and these proposals initially were updated in the fiscal year 2014 Mid-Session Review (in July 2013). Once fiscal year 2014 took effect, on October 1, 2013, his fiscal year 2014 proposals were updated in the 2015 budget (in early 2014) and will be updated again in the fiscal year 2015 Mid-Session Review (expected in July 2014). Fiscal year 2014 ends on September 30, 2014. Although laws prescribe deadlines for the submission to Congress of the President's budget and his mid-session update of the budget, these deadlines sometimes are not met. In reality, the deadlines are hortatory rather than strictly enforceable. While a President may delay the timing of a budget submission or mid-session review for what some may claim are political reasons, there sometimes are important practical considerations at work too, such as Congress delaying the termination of its work until the end of the calendar year and passing major, complicated budgetary legislation in the final days of the session; accordingly, the President needs additional time to analyze the legislation and incorporate its implications into his proposals, thus making his budget submissions tardy. In illustration of these points, the President's budget for fiscal year 2015 was submitted about a month late, on March 4, 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As noted earlier, there is no comprehensive report on the enacted budget.

Table 4. General Questions

<table>
<thead>
<tr>
<th>Yes/No</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States</td>
<td>The main Website for budget information is maintained by the</td>
</tr>
<tr>
<td>Question</td>
<td>Answer</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
</tr>
<tr>
<td>Are there additional laws regulating:</td>
<td>Yes</td>
</tr>
<tr>
<td>• Access to information?</td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** In addition to the Websites of agencies in the Executive Branch of the United States Government cited above, there are Websites of components of the Legislative Branch (Congress) and the Judicial Branch that discuss the myriad laws and regulations pertinent to these topics. This reflects the wide dispersion of power and authority over various topics throughout the United States Government.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** I would add other websites where fiscal information can be found, in addition to the OMB and Treasury web sites. For example, both the Congressional Budget Office and the Government Accountability Office web sites have substantial fiscal information. In addition to this there is a lot of fiscal information on Congressional committee web sites.

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**Section 2. Comprehensiveness of the Executive’s Budget Proposal**

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

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A. Yes, administrative units accounting for all expenditures are presented.

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

**United States**

**A.**

**Score:** 100

**Sources:** The following volumes of the President's budget submission, available on the OMB Website (http://www.whitehouse.gov/omb/budget), provide information on expenditures by administrative unit: Budget of the United States Government, Fiscal Year 2015; Appendix, Budget of the United States Government, Fiscal Year 2015; Historical Tables, Budget of the United States Government, Fiscal Year 2015; and Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015.

**Comments:** The main volume of the President's annual budget submission, the "Budget" volume, provides summary information on spending by department and major agency, including spending totals for major subordinate units and some programs or program areas, in narrative format. For example, see the presentation regarding the Department of Agriculture on pages 45-49. The tabular summaries that had been included in past years were discontinued recently. In addition, broad summary information on discretionary spending (but not mandatory spending) by department and major agency is provided in Summary Table S-11, Funding Levels for Appropriated ("Discretionary") Programs by Agency, included at the end of the "Budget" volume on pages 203-205. The "Analytical Perspectives" volume provides additional information in Table 29-1, Federal Budget by Agency and Account, which is not part of the printed volume but is available as a separate PDF file. In the "Historical Tables" volume, summary information on spending by department and major agency is provided mainly in: (1) Table 4.1, Outlays by Agency: 1962–2019, pages 81-87; and (2) Table 5.2, Budget Authority by Agency: 1976–2019, pages 110-114. More detailed information on spending by administrative unit, including accounts and major programs thereunder, is provided in the "Budget Appendix" volume. For example, see the presentation regarding the Department of Agriculture on pages 63-194.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

**United States**
A. Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, particularly the "Historical Tables" volume.

Comments: Expenditures are presented by functional classification in various ways throughout the budget documents, especially in the "Historical Tables" volume: (1) Table 3.1, Outlays by Superfunction and Function: 1940–2019, pages 50-59; Table 3.2, Outlays by Function and Subfunction: 1962–2019, pages 60-80; and (3) Table 5.1, Budget Authority by Function and Subfunction: 1976–2019, pages 95-109.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the functional classification is compatible with international standards.
B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

United States

A. Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, particularly the "Historical Tables" volume.

Comments: The functional classifications used in the Budget of the United States Government overlap considerably with international standards, although there are some differences, as is to be expected. The President's budget presently uses 20 functional classifications (the scheme has changed over time). Compared to the UN's COFOG, the President's budget uses a greater number of top level functions, but fewer subfunctions.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.
Comments: Above, the instructions state that in order to answer (a) "a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG." As the response indicates, while the US 20 functions are compatible with COFOG, there is no crosswalk presented. However, they are close enough to the spirit of COFOG to suggest that (a) is the appropriate response.
004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

United States

A. 
Score: 100

Sources: Object Class Analysis, Budget of the United States Government, Fiscal Year 2015 (available under "Supplemental Materials"). Also, see the volumes of the President's budget listed in the response to Question 001, particularly the "Analytical Perspectives" volume.

Comments: A supporting document in the President's budget submission, Object Class Analysis, Fiscal Year 2015, is the primary source for this information and provides data on spending by purpose (e.g., personnel compensation and benefits; acquisition of assets). In addition, several chapters in the "Analytical Perspectives" volume discuss spending by broad economic purpose, including Federal Investment (pages 303-308), Research and Development (pages 309-315), and Credit and Insurance (pages 317-346).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

United States

A. 
Score: 100

Sources: See the "Object Class Analysis" volume of the President's budget cited in the response to Question 004.
Comments: The economic classifications used in the President’s budget seem generally to adhere to international classifications, as outlined by the IMF document.

PEER REVIEWER
Opinion: I am not qualified to judge this indicator.

006. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

United States

A. Score: 100

Sources: Appendix, Budget of the United States Government, Fiscal Year 2015.

Comments: With respect to each department or agency, the budget provides information by account, and the “Appendix” volume provides detailed information for each account. In addition, supplementary materials provided by each agency to the Appropriations Committees in Congress, under the “budget justification” process, provide extensive information on program spending, usually at a much finer level of detail (projects within programs) than in the President’s budget.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree that the budget presents detail on programs are defined above. In the US budget, however, “accounts” do not really match programs as would be presented in a program budgeting system. I note that when the George W. Bush administration attempted to evaluate programs, under the Program Assessment Rating Tool (2003-2008) they needed to negotiate “programs” with each agency, as there was no established listing of programs for the government.

007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

United States

Score: 67

Sources: For estimates presented by administrative and functional classification, see the volumes of the President's budget listed in the response to Question 001, including, for example, the "Budget" volume (Summary Table S-11, Funding Levels for Appropriated ("Discretionary") Programs by Agency, pages 203-205), the "Historical Tables" volume (Table 3-1, Outlays by Superfunction and Function, 1940-2019, pages 50-59), and the "Analytical Perspectives" volume (Table 28-1, Budget Authority and Outlays by Function, Category, and Program, and Table 29-1, Federal Budget by Agency and Account). Estimates by economic classification, in the "Object Class Analysis," are made only for the budget year.

Comments: Title 31 of the United States Code, Section 1105(a), requires that the President submit a five-year budget covering the budget year and the four succeeding years. In recent years, the practice has been to submit a 10-year budget. The fiscal year 2015 budget, for example, covers fiscal years 2015-2024. As noted under Sources, however, estimates by economic classification, in the "Object Class Analysis," are made only for the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

United States

Score: 100

Comments: While expenditure estimates at the program level cover the budget year and the two preceding years for all programs, as presented in the Appendix, the cited chapter in the Analytical Perspectives volume provides estimates of budget authority and outlays for programs over a 10-year period. In addition, 10-year estimates are made for some major programs, such as Medicare (see, for example, the Summary Tables in the "Budget" volume and the aforementioned Tables 3-1 and 3-2 in the "Historical Tables" volume).

RESEARCHER’S RESPONSE
Comments accepted and entry revised.

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

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

United States

A.Score: 100

Sources: See the volumes of the President’s budget listed in the response to Question 001, especially the “Analytical Perspectives” volume (Chapter 12, Governmental Receipts, pages 143-187) and the “Historical Tables” volume (Section 2, Composition of Federal Government Receipts, pages 32-49).

Comments: None.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, especially the "Analytical Perspectives" volume (Chapter 13, Offsetting Collections and Offsetting Receipts, pages 188-202).

Comments: None.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

United States

A.

Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 143-187 and Chapter 13, Offsetting Collections and Offsetting Receipts, pages 189-202) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 32-49).
Comments: Title 31 of the United States Code, Section 1105(a), requires that the President submit a five-year budget covering the budget year and the four succeeding years. In recent years, the practice has been to submit a 10-year budget. The fiscal year 2015 budget, for example, covers fiscal years 2015-2024.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 143-187) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 32-49).

Comments: Estimates for individual sources of revenue are presented for a 10-year period.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

United States

A. Score: 100

Sources: Budget of the United States Government, Fiscal Year 2015, Summary Table S-13, Federal Government Financing and Debt, pages 207-208. Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 4, Federal Borrowing and Debt, pages 33-48); and Historical Tables, Budget of the United States Government, Fiscal Year 2015 (Section 7, Federal Debt, pages 144-149).

Comments: Increases in the Department of the Treasury's authority to borrow are dependent upon the periodic enactment of legislation by Congress and the President. In some years (especially 2011), political disagreements have jeopardized the timely enactment of such legislation, threatening or diminishing the credit worthiness of the United States Government, but the Government has not defaulted on its obligations. Interest payments on the debt are shown as outlays under Subfunction 901, Interest on Treasury Debt Securities (Gross).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

United States

A. Score: 100

Sources: Budget of the United States Government, Fiscal Year 2015, Summary Table S-13, Federal Government Financing and Debt, pages 207-208. Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 4, Federal Borrowing and Debt, pages 33-48); and Historical Tables, Budget of the United States Government, Fiscal Year 2015 (Section 7, Federal Debt, pages 144-149).

Comments: More detailed information on the debt of the United States Government is provided, outside of the President's budget submission, by the Department of the Treasury, especially by the Bureau of the Fiscal Service (http://www.fiscal.treasury.gov). The Bureau distributes two publications, the Daily Treasury Statement and the Monthly Treasury Statement, that provide more information on the debt. While some of the detail cited above as "core" elements is excluded from these publications, a wealth of additional information is
015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

United States

A. Score: 100

Sources: Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 2, Economic Assumptions and Interactions With the Budget, pages 9-22).

Comments: The annual Economic Report of the President, prepared by the Council of Economic Advisers, also is submitted by the President to Congress in conjunction with his budget submission. Recent reports are available at: http://www.whitehouse.gov/administration/eop/cea/economic-report-of-the-President.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

United States

Score: 100


Comments: The President is required by law (Title 31 of the United States Code, Section 1109) to include in his budget submission "current services estimates," which show spending and revenue levels in future years excluding policy changes. These estimates are referred to as the budget "baseline." In the belief that the statutory requirements produce a distorted baseline, the President also uses an "adjusted baseline" that corrects some of the perceived distortions. The budget presents information on the impact of the President's spending and revenue proposals compared principally to the adjusted baseline.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
D. No, information that shows how new policy proposals affect revenues is not presented.
E. Not applicable/other (please comment).

United States

A. 

Score: 100


Comments: The response to the previous question regarding spending proposals applies equally to revenue proposals.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.
E. Not applicable/other (please comment).

United States
A. Score: 100

**Sources:** See the volumes of the President's budget listed in the response to Question 001, particularly the "Historical Tables" volume and the "Object Class Analysis."

**Comments:** None.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

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United States

A. Score: 100

**Sources:** See the volumes of the President's budget listed in the response to Question 001, particularly the "Appendix" volume.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The budget's definition of "programs" (which is really budget accounts) would not match commonly used definitions of programs in a program budgeting system. Given the broad definition of programs used in the survey, however, the answer is accurate.

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

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).
022. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).
023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please comment)

United States

A. Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, particularly the "Appendix" volume.

Comments: None.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

United States

A. Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, particularly the "Appendix" volume and the "Historical Tables" volume.

Comments: None.
025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 143-187 and Chapter 13, Offsetting Collections and Offsetting Receipts, pages 189-202) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 32-49).

Comments: None.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, especially the "Analytical Perspectives" volume
027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

United States

A. Score

Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 143-187, and Chapter 27, Comparison of Actual to Estimated Totals, pages 409-414) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 32-49).

Comments: Chapter 27 in the "Analytical Perspectives" volume, cited above, illustrates how revenue (and spending) estimates are continually revised from year to year for several factors, including administrative and legislative actions, changing economic circumstances, and technical matters. Review of the sources cited above for the FY 2014 and FY 2015 budget submissions shows that revisions were made for FY 2014 levels (BY-1) from one budget to the next. The President's budget for fiscal year 2015 was submitted to Congress on March 4, 2014, more than five months after the start of BY-1 (fiscal year 2014) on October 1, 2013; thus, it reflected about half a year's worth of actual revenue data for BY-1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).
029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

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

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

**United States**

<table>
<thead>
<tr>
<th>A.</th>
<th>Score: 100</th>
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</table>

**Sources:** See the volumes of the President’s budget listed in the response to Question 001, especially the “Analytical Perspectives” volume (Chapter 12, Governmental Receipts, pages 143-187) and the “Historical Tables” volume (Section 2, Composition of Federal Government Receipts, pages 32-49).

**Comments:** None.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

<table>
<thead>
<tr>
<th>A.</th>
<th>Yes, information beyond the core elements is presented for government debt.</th>
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</thead>
<tbody>
<tr>
<td>B.</td>
<td>Yes, the core information is presented for government debt.</td>
</tr>
<tr>
<td>C.</td>
<td>Yes, information is presented, but it excludes some core elements.</td>
</tr>
<tr>
<td>D.</td>
<td>No, information related to government debt is not presented.</td>
</tr>
<tr>
<td>E.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**United States**

<table>
<thead>
<tr>
<th>A.</th>
<th>Score: 100</th>
</tr>
</thead>
</table>

**Sources:** Budget of the United Stated Government, Fiscal Year 2015, Summary Table S-13, Federal Government Financing and Debt, pages 207-208. Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 4, Federal Borrowing and Debt, pages 33-48); and Historical Tables, Budget of the United States Government, Fiscal Year 2015 (Section 7, Federal Debt, pages 144-149).
Comments: The response to Question 014 applies.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

United States
A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Sources: Budget of the United Stated Government, Fiscal Year 2015, Summary Table S-13, Federal Government Financing and Debt, pages 207-208. Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 4, Federal Borrowing and Debt, pages 33-48); and Historical Tables, Budget of the United States Government, Fiscal Year 2015 (Section 7, Federal Debt, pages 144-149).
United States

A. Score: 100


Comments: Transactions of the two Social Security Trust Funds and the Postal Service Fund technically are "off budget" by law, but they are treated as part of the budget for most purposes.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

United States

A. Score: 100

Sources: See the volumes of the President's budget listed in the response to Question 001.

Comments: The President's budget follows the "unified budget" concept, recommended by the 1967 President's Commission on Budget Concepts, which merges together the two major types of funds (federal funds and trust funds) and encompasses all government activities, except for the entities specifically given "off budget" status by law (i.e., the two Social Security trust funds and the Postal Service Fund).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 15, Aid to State and Local Governments, pages 243-290). Historical Tables, Budget of the United States Government, Fiscal Year 2015 (Section 12, Federal Grants to State and Local Governments, pages 258-319).

Comments: None.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

United States

D.

Score: 0

Sources: N/a

Comments: The President's budget includes as supplementary material "Fact Sheets on Key Issues" (18 for fiscal year 2015) which address such groups as African American families, women and girls, and people with disabilities (http://www.whitehouse.gov/omb/budget_factsheets_key). The factsheets, however, do not present sufficient information to be counted for this survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: d.

RESEARCHER’S RESPONSE
After further review and consultation with IBP staff, the response was changed. See IBP comment for the rationale behind the change.

IBP COMMENT
This question asks whether the budget proposal includes alternative displays that show how expenditures affect different groups of citizens; the intention is for the alternative displays to show how all budgeted expenditures are divided among the different groups of the population. At the very least, a display should show all expenditures flowing to a particular group (for example, seniors or low-income households). The “fact sheets” accompanying the US budget do not provide information that is specific enough to the groups identified; for instance, some of the fact sheets for different groups have very similar content, covering the same programs but without detailing how they affect each particular group. In addition, the chapter in the Analytical Perspectives dealing with Aid to State and Local Governments only shows amounts provided through grants (which was relevant for Q35 on intergovernmental transfers); to be acceptable for this question, the display would be required to show the allocation of both grant and non-grants funds by region. Therefore, the answer has been changed from “a” to “d,” to be consistent with the Open Budget Survey methodology.

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

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: Appendix, Budget of the United States Government, Fiscal Year 2015, and Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 20, Credit and Insurance, pages 317-346).

Comments: Government-sponsored enterprises (GSEs) in recent years have transferred funds back to the United States Government, in repayment of assistance provided earlier, as they have rebounded from the recession.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I would think that this would not only cover GSEs, but also corporations such as the Federal Housing Administration, the Government National Mortgage Association, the Tennessee Valley Authority, the Rural Electrification Administration, and the like. I agree that these transactions are all included in the budget.
038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

United States

A.

Score: 100


Comments: In Chapter 20 of the ”Analytical Perspectives“ volume, see especially pages 321-331 under ”II. Credit in Various Sectors.”

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

United States

A.

Score: 100
Sources: Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 4, Federal Borrowing and Debt, pages 33-48, and Chapter 20, Credit and Insurance, pages 317-346).

Comments: In addition to information on financial assets provided in the President's budget, additional information is provided in various reports of the Department of the Treasury, as mentioned previously (Daily Treasury Statement and Monthly Treasury Statement). Information on financial assets also is provided in the annual Financial Report of the United States Government (http://fms.treas.gov/finrep13/fr_index_new.html).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

United States

C.

Score: 33

Sources: Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 4, Federal Borrowing and Debt, pages 33-48 and Chapter 18, Federal Investment, pages 303-308).

Comments: The President's budget includes limited information on non-financial assets. Limited information on non-financial assets also is provided in the annual Financial Report of the United States Government (http://fms.treas.gov/finrep13/fr_index_new.html).

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: d.
Comments: The information that is provided in Chapter 18 of Analytical Perspectives does not relate to the value of nonfinancial assets, but rather the annual outlays in support of nonfinancial assets (highways, etc.). It is very far removed from the information presented in New Zealand, for example.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?
A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

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**United States**

**E.**

**Score:** 0

**Sources:** n/a

**Comments:** Expenditure arrears are not a significant issue for the United States Government.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

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**United States**

**A.**

**Score:** 100

**Sources:** Appendix, Budget of the United States Government, Fiscal Year 2015. Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 3, Long Term Budget Outlook, pages 23-32 and Chapter 20, Credit and Insurance, pages 317-346).
Comments: Contingent liabilities, as defined in this question, are captured in the estimates for federal credit programs, as required by the Federal Credit Reform Act and subsequent modifications. In contrast to practices elsewhere, the estimates include projections of default. Detailed information for credit programs in applicable accounts is provided in credit schedules included in the "Appendix" volume of the President's budget and in the accompanying "budget justification" documents submitted by each agency. Long-term projections are made for major entitlement programs involving Social Security, Medicare, and Medicaid. A full range of the long-term contingent liabilities is provided in the annual Financial Report of the United States.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 3, Long Term Budget Outlook, pages 23-32).

Comments: The federal budget process has focused much more intensely in recent years on long-term budget trends as they have worsened and their implications become more ominous, especially with the controversy stemming from the "great recession" and the enactment of the Patient Protection and Affordable Care Act in 2010. This has included a greater prominence of long-term projections in the President's budget, as evidenced in part by the chapter in the "Analytical Perspectives" volume.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all sources of donor assistance are presented.
D. No, estimates of the sources of donor assistance are not presented.
E. Not applicable/other (please comment).

United States

E.

Score: 0

Sources: n/a

Comments: The United States Government does not receive donor assistance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 14, Tax Expenditures, pages 203-239).
Comments: None.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I think the presentation of tax expenditures, which the US budget has included for many years, is one of the areas in which US budget presentation is likely superior to budget presentation is many other countries.

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

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Chapter 12, Governmental Receipts, pages 143-187 and Chapter 26, Trust Funds and Federal Funds, pages 393-408).

Comments: None.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: Budget of the United States Government, Fiscal Year 2015 ("The Budget Message of the President," pages 1-6, and "Fiscal Year 2015 Budget Overview").

Comments: The President’s "Budget Message," introductory chapters in the "Budget" volume, and a "Fiscal Year 2015 Budget Overview" (available as a separate file) discuss policies and their relationship to the budget in broad terms.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the sources cited for Question 47.

Comments: While there is discussion of multiyear policy goals, the main focus in the budget documents is on those goals pertinent to the budget year. See the discussion of "Goals" and specific policy goals by agency at www.performance.gov.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).

United States

C.

Score: 33

Sources: Appendix, Budget of the United States Government, Fiscal Year 2015. Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Under "Performance and Management," see: Chapter 5, Social Indicators; Chapter 6, Delivering a High-Performance Government; Chapter 7, Program Evaluation and Data Analytics; and Chapter 8, Improving the Federal Workforce -- pages 51-84).

Comments: Nonfinancial data on inputs are discussed in several chapters under "Performance and Management" in the "Analytical Perspectives" volume. Such inputs are referenced only for selected accounts in the "Appendix" volume of the President's budget and in the "budget justification" documents submitted by each agency. For example, see the 2015 Congressional Justification for the Agency for Healthcare Research and Quality (AHRQ), Department of Health and Human Services, available at: http://www.ahrq.gov/cpi/about/mission/budget/2015/.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I don't think, in general, that the sources that are referenced provided data on "inputs" which I would define as people, capital assets, contracts, etc. that are necessary in order to carry out policies. I do agree that such input information is provided for some programs, however, so the response is likely correct.

RESEARCHER'S RESPONSE

Comments accepted and entry revised.

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

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
United States:

**Score:** 67

**Sources:** Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015 (Under "Performance and Management," see: Chapter 5, Social Indicators; Chapter 6, Delivering a High-Performance Government; Chapter 7, Program Evaluation and Data Analytics; and Chapter 8, Improving the Federal Workforce -- pages 51-84).

**Comments:** Nonfinancial data on results and outcomes are discussed in several chapters under "Performance and Management" in the "Analytical Perspectives" volume. Some outputs are referenced, mainly for agency-wide performance goals, in the "budget justification" documents submitted by each agency and in individual agency reports at: www.performance.gov.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** The budget appendix includes no data on results. The "Social Indicators" chapter of the Analytical Perspectives volume includes some performance information for some programs (accounts) although it is not organized by account. Performance.gov includes data on results, but much of it is for agency-wide performance goals. In some cases performance.gov does identify which portion of the agency is taking the lead for a particular goal. I do not think a response of (a) can be justified. A response of (b) can be justified, since some information is presented on responsibility for goals at the sub-Department level. The focus, however, is on the Department goals. If, for example, I wanted to track the goals for the Food and Drug Administration (part of the Department of Health and Human Services) I would not find that information in performance.gov, but I might be able to understand which Department goals were contributed to by FDA. See, for examples of the scope of performance reports, the U.S. Department of Education, FY13 Annual Performance Report and FY15 Annual Performance Plan, at http://www2.ed.gov/about/reports/annual/2015plan/2013-2015-apr-app-plan.pdf. In this document, pp. 6-14 presents results for FY13, and pp. 22-60 presents targets through FY16. See also Department of Health and Human Services, Fiscal Year 2015 Annual Performance Report and Performance Plan, released March 2014, at http://www.hhs.gov/budget/fy2015/online-performance-appendix.pdf. In this document, pp. 14-97 presents data on FY13 results, while pp. 97-160 present data on performance targets, in this case only through FY15.

**RESEARCHER'S RESPONSE**

Comments accepted and entry revised.

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

**A.** Yes, performance targets are assigned to all nonfinancial data on results.

**B.** Yes, performance targets are assigned to most nonfinancial data on results.

**C.** Yes, performance targets are assigned to some nonfinancial data on results.

**D.** No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

**E.** Not applicable/other (please comment).
A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

United States

A.

Score: 100
Sources: See the volumes of the President’s budget listed in the response to Question 001, especially Summary Table S-9, Mandatory and Receipt Totals, pages 177-200 in the “Budget” volume and Chapter 15, Aid to State and Local Governments, pages 243-290 in the “Analytical Perspectives” volume.

Comments: The budget documents do not discuss spending and tax benefits for the impoverished in a single, unified presentation, but by the pertinent functional classifications (e.g., health, income security) and administrative units (e.g., the Department of Health and Human Services). Such programs are dispersed among a number of functional classifications and administrative units. Narrative discussions for these programs appear mainly in the “Appendix” volume and the “budget justification” documents submitted by each agency to Congress separately. The 2014 Economic Report of the President, issued in conjunction with the budget submission, discusses anti-poverty efforts in Chapter 6, The War on Poverty 50 Years Later: A Progress Report, pages 221-268 (http://www.whitehouse.gov/administration/eop/cea/economic-report-of-the-President). Finally, the online “Fact Sheets” that supplement the President’s budget submission discuss some pertinent aspects of the issue (see, for example, “Advancing Economic Opportunity and Mobility”).

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: I think that the description of what the budget does suggests that the answer should be (b). That is, it is possible for someone to get from the budget the data on these programs, but there is no separate discussion of them. I think the spirit of this criterion suggests some kind of a summary display and narrative discussion concerning funding for impoverished Americans. This does not currently exist in the President’s budget.

IBP COMMENT

The US budget presents information by “account” in the Appendix (which meets the definition of program-level detail under the OBS methodology). In addition to expenditure data, the Appendix also includes legislative language as well as a description of most programs, including those assisting the poor. Under the Open Budget Survey methodology and to ensure consistency across country responses, this information is sufficient for an “a” response. A preferred presentation would be to have all programs assisting the poor grouped together and accompanied by a narrative discussion. But if these programs are shown separately, with each indicating their purpose, then it is sufficient for an “a” response under the Survey methodology.

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

A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

United States

A.
Section 3. Comprehensiveness of Other Key Budget Documents

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

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

United States

D.

Score: 0

Sources: n/a

Comments: n/a

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's expenditure policies and priorities is not presented.
E. Not applicable/other (please comment).

United States

D.

Score: 0

Sources: n/a

Comments: n/a

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

United States

D.

Score: 0
057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

United States

B.

Score: 0

Sources: n/a

Comments: n/a

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

United States

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

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

United States

C.

Score: 33


Comments: As indicated previously, the budget of the United States Government is not enacted in a single document or action, but instead involves the separate enactment of dozens of laws each year (and in prior years) and reflects the primacy of the Congress in making budgetary decisions. The most significant documents regarding the enacted budget are the public law and the congressional committee reports (House of Representatives, Senate, and conference) that accompany the budgetary legislation when it is considered. For most of the routine activities of federal agencies, the omnibus (or consolidated) appropriations act (funding much, if not all, of the activities normally funded by twelve separate regular appropriations acts) has been the principal funding law in recent years. For fiscal year 2014, the explanatory document was not issued as a congressional report but instead was inserted into the Congressional Record (the verbatim record of daily proceedings in the House and Senate) by the Chairman of the House Appropriations Committee (Mr. Rogers). Appropriations acts are organized by administrative unit.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The real answer to this question is "The Enacted Budget presents expenditure estimates by only one of the three expenditure classifications, but for only 35 percent of all spending." I would say that if the enacted budget presents data on significantly less than half of all spending that the answer should be (d).
RESEARCHER’S RESPONSE
Revision made to Comments to clarify that category used is administrative units. Peer reviewer’s comment noted.

IBP COMMENT
Under the Open Budget Survey methodology, the enacted appropriations bills are treated as the Enacted Budget. As the peer reviewer notes, these bills do not cover all expenditures. In many countries, the appropriations bills do not cover the entire budget; in particular, they often exclude estimates related to revenue and debt. This is also the case in the United States. The preferred presentation would be for a country to publish detailed and comprehensive information about the entire budget once it has been approved by the legislature. But, under the OBS methodology, a country still receives credit for that part of the Enacted Budget that is made available the public in a timely manner.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the source cited in the response for Question 059.

Comments: See the response to Question 059. The reports or explanatory statements prepared by the Appropriations Committees on an omnibus (or consolidated) appropriations act discuss funding by account, which often includes the discussion of programs funded within each account.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: This answer is only accurate if you assume that appropriated spending represents "all expenditures". However, as noted for Question 59, appropriated spending represents about 35 percent of all expenditures. Therefore the appropriate response should be (c).

RESEARCHER’S RESPONSE
Peer reviewer’s comment noted.

IBP COMMENT
As noted for Q59, under the OBS methodology, the enacted appropriation bills are treated as the Enacted Budget. For purposes of this question, the issue is whether the enacted appropriations bills present estimates for individual programs (not the percentage of all expenditures covered by these programs). The level of expenditure detail provided in these bills is consistent with an “a” response; that is, detail below the agency level was presented for all expenditures covered by the bills.
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

United States

B.

Score: 0

Sources: In the source cited in response to Question 059, for example, see the discussion of offsetting collections for the Federal Communications Commission on page H906.

Comments: None.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

United States

D.

Score: 0


Comments: While some non-tax revenue is included in omnibus appropriations acts, most revenues are provided in revenue or entitlement measures under the jurisdiction of the House Ways and Means Committee and the Senate Finance Committee. The Joint Committee on Taxation is a non-partisan resource for Congress on revenue legislation.
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

United States

D.

Score: 0


Comments: The Consolidated Appropriations Act, 2014, did not include legislation raising the debt limit. Historically, such information on the debt has been presented in the reports of the House Ways and Means Committee and the Senate Finance Committee on legislation to raise the debt limit. In recent years, however, the normal legislative process has not occurred due to the intense political controversy surrounding the matter. While committee reports have not been issued, the material has been inserted into the Congressional Record or made available through other means. In addition, the President's annual budget submission included, in the Historical Tables volume, information on the debt (and interest costs) reflecting enacted legislation.

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

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

United States

D. Score: 0

Sources: n/a

Comments: n/a

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

United States

D. Score: 0

Sources: n/a

Comments: n/a

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.
B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).

**United States**

**D.**

**Score:** 0

**Sources:** n/a

**Comments:** n/a

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**067. Are “citizens” versions of budget documents published throughout the budget process?**

**A.** A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

**B.** A citizens version of budget documents is published for at least two of the four stages of the budget process.

**C.** A citizens version of budget documents is published for at least one stage of the budget process.

**D.** No citizens version of budget documents is published.

**E.** Not applicable/other (please comment).

**United States**

**C.**

**Score:** 33


**Comments:** n/a

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

United States

B.

Score: 67


Comments: The Monthly Treasury Statement presents data on actual expenditures by agency and function. Data by agency is presented in Table 3, Summary of Receipts and Outlays of the U.S. Government, September 2013 and Other Periods, on page 5, and data by function is presented in Table 9, Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 2013 and Other Periods, on page 34.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

United States

A.

Score: 100
Sources: Monthly Treasury Statement, cited previously.

Comments: The Monthly Treasury Statement, in Table 5, Outlays of the U.S. Government, May 2014 and Other Periods, on pages 7-19, presents expenditure data by agency and account. In some instances, an account may equate to a major program, but most accounts encompass many programs.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: b.
Comments: Given that the OBS is willing to permit different definitions of "program" in different parts of the survey, (a) is an acceptable answer. It is definitely true that the MTS includes comprehensive data for the entire budget, at below the department level.

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

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

United States

A. Score: 100

Sources: Monthly Treasury Statement, as cited previously.

Comments: Table 5, as cited previously, provides expenditure data for the current month compared to current year to date and prior year-to-date levels.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?
Score: 100

Sources: Monthly Treasury Statement, as cited previously.

Comments: Data on revenues is provided in Table 4, Receipts of the U.S. Government, May 2014 and Other Periods, on page 6, and data on undistributed offsetting receipts is presented in Table 5, as cited previously.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

United States

Score: 100

Sources: Monthly Treasury Statement, as cited previously.

Comments: Data on revenues by source is presented in Table 4, as cited previously.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

United States

A. Score: 100

Sources: The Treasury Bulletin and the Monthly Treasury Statement, as cited previously.

Comments: In the Treasury Bulletin, Table FD-1, Summary of Federal Debt, on page 23, shows the monthly amounts of debt outstanding. In the Monthly Treasury Statement, Table 6, Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, May 2014 and Other Periods, on page 20, shows net borrowing for the month compared to year to date amounts for the current and prior years. Also, Table 9, as cited previously, shows monthly expenditure levels by the “Net Interest” function (900) (but not by the interest costs subfunction, 901).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

United States

A. Score: 100


Comments: The three reports cited previously, plus the Monthly Statement of the Public Debt, collectively provide extensive data on the debt. Providing the split between bills/notes/bonds covers the maturity profile requirement, and Table FD-5 in the Treasury Bulletin gives even more detail. Table PDO-1/2 in the Bulletin provides interest rate information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

United States

A. Score: 100

Sources: Budget of the United States Government, Fiscal Year 2015 (multiple volumes listed in Table 1), contains updated information for fiscal year 2014 throughout. See especially the "Analytical Perspectives" volume (Chapter 2, Economic Assumptions and Interactions With the Budget, pages 9-22). Mid-Session Review, Budget of the United States Government, Fiscal Year 2014 (see section headed "Economic Assumptions"), as well as the Mid-Session Review for 2015 (schedule for release in mid-July 2014).
Comments: The President’s budget for the current fiscal year that is underway is updated in two instances: (1) in the budget submission for the following fiscal year, occurring about four or five months after the current fiscal year started; and (2) in the Mid-Session Review for the current fiscal year, occurring about two and one-half months before the fiscal year ends (but at the mid-point of the congressional session). Thus, the fiscal year 2014 budget was updated in the President’s budget submission for fiscal year 2015 (that was required to be submitted in early February 2014, but was delayed somewhat) and is scheduled to be updated again in mid-July 2014, in the Mid-Session Review for fiscal year 2015. Changes in the economic forecast are discussed extensively at both points in the cycle; the Mid-Session Review provides greater detail on changes in revenue and spending levels, accounting for changes due to enacted legislation and policy changes as well as changes in economic and technical factors. For purposes of this questionnaire, information provided in both documents fulfill the requirements of the “mid-year review.”

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
D. No, expenditure estimates have not been updated.
E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the sources cited for Question 076. In the Mid-Session Review, see the section entitled “Expenditures.”

Comments: See the response provided for Question 076.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

United States

C.

Score: 33

Sources: See the sources cited for Question 076.

Comments: Revised expenditure levels for the current fiscal year are presented by agency.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

United States

B.

Score: 67

Sources: See the sources cited for Question 076.

Comments: In the Mid-Session Review for 2015, for example, see especially Summary Table S-8 (Mandatory and Receipt Proposals, pages 31-57) for mandatory spending and Summary Tables S-9 and S-10 (pages 58-62) for discretionary spending.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?
A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

United States

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

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

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

United States

A. Yes, the Mid-Year Review presents revenue estimates by category.

082. Does the Mid-Year Review of the budget present individual sources of revenue?
A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the sources cited for Question 076.

Comments: See the response provided for Question 076.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

United States

B.

Score: 67

Sources: See the sources cited for Question 076, including Table S-9, Federal Government Financing and Debt, pages 59-60 in the Mid-Session Review.

Comments: See the response provided for Question 076.

PEER REVIEWER
**Opinion**: Yes, I agree with the score and have no comments to add.

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

**A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

**C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

**D.** No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

**E.** Not applicable/other (please comment).

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**United States**

**A.**

**Score**: 100

**Sources**: The year-end reports for the federal government, including the the Combined Statement of Receipts, Outlays, and Balances of the United States Government and the Financial Report of the United States Government, are prepared by the Department of the Treasury and are available on the Department's Website at: [http://www.fiscal.treasury.gov/fsreports/fs_reports_publications.htm](http://www.fiscal.treasury.gov/fsreports/fs_reports_publications.htm). Agency annual reports (financial statements and performance reports) are available on individual agency Websites (see also [www.performance.gov](http://www.performance.gov)) and here: [http://www.fiscal.treasury.gov/fsreports/rpt/combStmt/current_rpt.htm](http://www.fiscal.treasury.gov/fsreports/rpt/combStmt/current_rpt.htm).

**Comments**: Due to the manner in which federal spending is accounted for, there is no difference between these two sets of numbers. The enacted/final outcome levels are compared with the levels for the previous year, given that the concept of an “enacted level” has little relevance in the US system, where most spending and revenues are permanent law.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments**: If there was a comprehensive report of the enacted level, it would include those items that are in “permanent law”. At that point, there would be a meaningful reason to present these comparisons. Therefore, given the absence of such an enacted level report, the year-end report goes as far as it can in comparing enacted and actual levels.

**IBP COMMENT**

In the US budget process, the Executive and Congress each rely on their own set of macroeconomic assumptions as well as separate expenditure and revenue estimates. As a result, in the US system, the previous year’s outcome is the most neutral benchmark for making comparisons. In this circumstance, Open Budget Survey methodology accepts comparisons with the previous year's outcome for questions related to the Year End Report.

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**085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**
A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

United States

B.

Score: 67

Sources: See the sources cited for Question 84.

Comments: The documents cited above present data on expenditures by agency and function.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

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086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the documents cited previously.

Comments: The documents provide expenditure data by agency and account.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

United States

A. Score: 100

Sources: See the documents cited in the response to Question 084.

Comments: Due to the manner in which federal revenues are accounted for, there is no difference between these two sets of numbers. The enacted/final outcome levels are compared with the levels for the previous year, given that the concept of an "enacted level" has little relevance in the US system, where most spending and revenues are permanent law.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Because there is no report of the enacted level of revenues, the statement is true. If there was an enacted level of revenues reported, the year-end report could (and should) provide a comparison.

IBP COMMENT

In the US budget process, the Executive and Congress each rely on their own set of macroeconomic assumptions as well as separate expenditure and revenue estimates. As a result, in the US system, the previous year's outcome is the most neutral benchmark for making comparisons. In this circumstance, Open Budget Survey methodology accepts comparisons with the previous year's outcome for questions related to the Year End Report.

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

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

United States
089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

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

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

United States

C.

Score: 33

Sources: 2013 Financial Report of the United States Government, "Management's Discussion and Analysis" (see, for example, Table 6, National Economic Indicators, page 14 for information on interest rates).

Comments: None.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

United States

C.

Score: 33


Comments: The year-end reports reports generally do not address macroeconomic forecasts, except that some discussion of the impact on the budget of changes in the economy is provided in the "Management's Discussion and Analysis," and in the "Required Supplementary Information" (which addresses long-term budget projections).

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.
**Comments**: The data that are cited do not show the difference in macroeconomic assumptions between the original budget and actuals. Instead it shows a comparison of macroeconomic indicators between the past two fiscal years. This is not the data that the question is looking for.

**RESEARCHER'S RESPONSE**

Peer reviewer's comment noted.

**IBP COMMENT**

In the US budget process, the Executive and Congress each rely on their own set of macroeconomic assumptions, which also influence their separate expenditure and revenue estimates. As a result, in the US system, the previous year's outcome is the most neutral benchmark for making comparisons. In this circumstance, Open Budget Survey methodology accepts comparisons with the previous year's outcome for questions related to the Year End Report. For this question, therefore, it is acceptable to compare the economic outcomes for the year covered in the Year End Report with the economic outcomes for the preceding year.

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

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

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**United States**

A.

**Score**: 100

**Sources**: See performance reports of individual agencies at [www.performance.gov](http://www.performance.gov).

**Comments**: This information is provided in year-end reports of individual agencies, particularly “annual performance reports” by fiscal year. The reports generally are available on the Websites of each agency and are consolidated at [www.performance.gov](http://www.performance.gov) (at the latter site, find details under the tab “Programs”). See, for example, the discussion of “Goal 3. Objective E: Reduce the occurrence of infectious disease” on pages 68-72 of the Department of Health and Human Services (HHS), Fiscal Year 2015 Annual Performance Report and Performance Plan (March 2014).

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.
093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

United States

A. Score: 100


Comments: This information is provided in year-end reports of individual agencies, particularly "annual performance reports" by fiscal year. The reports generally are available on the Websites of each agency and are consolidated at [www.performance.gov](http://www.performance.gov) (at the latter site, find details under the tab "Programs"). See, for example, the discussion of "Goal 3. Objective E: Reduce the occurrence of infectious disease" on pages 68-72 of the Department of Health and Human Services (HHS), Fiscal Year 2015 Annual Performance Report and Performance Plan (March 2014).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
E. Not applicable/other (please comment).

United States

B.

Score: 67


Comments: Information is provided at the program level for all programs, including programs to benefit the impoverished, but such programs are not addressed in a separate narrative. Given the manner in which spending is presented in federal budget documents, there is no difference in these amounts. Enacted/final outcome levels are compared to levels for the previous year.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Again, I agree that actual data for these accounts (programs) are presented but they are not compared to the enacted level because there is no enacted level report that is prepared.

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

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

United States

A.

Score: 100


Comments: The sources used the unified budget approach, so the transactions of the off-budget Social Security Trust Funds and the Postal Service Fund are reflected. Additional information is provided in the reports of these two entities.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
096. Is a financial statement included as part of the Year-End Report or released as a separate report?

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

United States

A.

Score: 100


Comments: The report includes financial statements (in a separate section so named) as well as an Independent Auditor’s Report prepared by the Government Accountability Office.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
E. Not applicable/other (please comment).

United States

A.

Score: 100


Comments: Many financial, compliance, and performance audits are included among the approximately 900 reports that the Government Accountability Office issues each year. The range of GAO’s activities is discussed in their most recent Performance and Accountability Report, cited above.

PEER REVIEWER
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

United States

A.  
Score: 100

Sources: See the response to the previous question.

Comments: The Government Accountability Office audits all federal activities, but because of the large scale of such activities, not every activity is audited annually or within a set multi-year period.

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

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
D. No extra-budgetary funds have been audited.
E. Not applicable/other (please comment).

United States

A.  
Score: 100

Sources: See the response to the previous question.
**Comments:** The Government Accountability Office audits extra-budgetary runos (the designated ‘off-budget entities’ and government-sponsored enterprises, but not necessarily every year.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

**A.** Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**B.** No, the annual Audit Report(s) does not include an executive summary.

**C.** Not applicable/other (please comment).

**United States**

**A.**

**Score:** 100


**Comments:** Virtually all reports issued by the Government Accountability Office contain an executive summary.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**A.** Yes, the executive reports publicly on what steps it has taken to address audit findings.

**B.** Yes, the executive reports publicly on most audit findings.

**C.** Yes, the executive reports publicly on some audit findings.

**D.** No, the executive does not report on steps it has taken to address audit findings.

**E.** Not applicable/other (please comment).

**United States**

**B.**

**Score:** 67

Comments: In the report cited above, the response of the Secretary for the Department of Veterans Affairs is provided as Appendix I on pages 25-26.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The data presented do not provide evidence that the executive presents information on follow up to ALL audit findings, and while each audit includes a discussion of what the executive INTENDS to do to address these findings, I do not think there is any standard practice of making public the specific results of responses to audit findings. I think there is probably pressure from Congressional committees to respond to most significant findings, and there are public hearings and other opportunities to discuss these, so the answer is probably (b).

RESEARCHER'S RESPONSE

Reviewer's comment accepted and score revised from "a" to "b".

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

United States

B.

Score: 67

Sources: See the response to the previous question.

Comments: The Government Accountability Office, in its individual audit reports, usually will indicate the response of the pertinent executive agency to its recommendations. See the example provided for the previous question. GAO also maintains a list of "high risk" programs: "Every two years at the start of a new Congress, GAO calls attention to agencies and program areas that are high risk due to their vulnerabilities to fraud, waste, abuse, and mismanagement, or are most in need of transformation." Information on high risk programs is provided on the GAO Website at: http://gao.gov/highrisk/overview.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The correct response here is likely (b). While each audit report includes information on how the executive WILL respond to
audit recommendations, there is no systematic and comprehensive effort made by GAO to report on the results of every audit recommendation.

RESEARCHER'S RESPONSE
Comments accepted and entry revised from "a" to "b".

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

United States

A. Score: 100

Sources: Congressional Budget and Impoundment Control Act of 1974, as amended, Title II (2 U.S.C. 601-612).

Comments: The 1974 Act created the modern congressional budget process and Title II established the Congressional Budget Office as a non-partisan analytical budget resource. Other non-partisan resources for Congress in the area of budgetary analysis include the Joint Committee on Taxation and two other support agencies, the Congressional Research Service (of the Library of Congress) and the Government Accountability Office.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations
for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: The Constitution establishes Congress' "Power of the Purse" in Article I. The Budget and Accounting Act of 1921, as amended (31 U.S.C. 1105), established the executive budget process and the Congressional Budget and Impoundment Control Act of 1974, as amended, established the congressional budget process.

Comments: The President's annual budget submission to Congress is only a set of recommendations; they do not take effect unless Congress approves (and the President signs) the necessary legislation, and Congress often changes the President's priorities substantially. Each year, Congress considers its own budget (a "budget resolution") in the form of internal legislation between the House and Senate that is not sent to the President for his approval or disapproval. The President's recommendations usually are discussed are part of the deliberation by Congress on its own budget. The President's recommendations typically are more influential during the consideration by Congress of budgetary legislation affecting particular areas of the budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

United States

C.

Score: 33

Sources: Budget and Accounting Act of 1921, as amended. Office of Management and Budget Circular A-11 (available on the OMB Website).

Comments: Any consultation between the President and his staff and the Congress before the official budget submission is informal and
largely occurs outside of public view. OMB Circular A-11 stresses to executive branch officers and staff the need for confidentiality during the development of the President's budget submission. Subsequent consultations and negotiations with Congress regarding a budget agreement and the shape of legislation to implement budget decisions can be extensive in some years.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- **A.** The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- **B.** The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
- **C.** The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
- **D.** The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
- **E.** Not applicable/other (please comment).

**United States**

**A.**

**Score:** 100

**Sources:** Budget and Accounting Act of 1921, as amended (2 U.S.C. 1105).

**Comments:** The President is required to submit his budget to Congress no later than the first Monday in February. (The deadline has been changed several times over the years, but generally anticipates a budget submission in January or early February for the fiscal year starting on October 1.) The budget sometimes has been submitted late in transition years, when a new President takes office on January 20, or when Congress hasn't completed its actions on budgetary legislation until very late in the session; even late budgets, however, have been submitted at least four or five months before the start of the fiscal year.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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107. When does the legislature approve the Executive's Budget Proposal?

- **A.** The legislature approves the budget at least one month in advance of the start of the budget year.
- **B.** The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- **C.** The legislature approves the budget less than one month after the start of the budget year.
- **D.** The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- **E.** Not applicable/other (please comment).
United States

D.

Score: 0


Comments: As indicated previously, the budget is not approved annually in a single action or document. Instead, it reflects action on many different laws during the current session and in prior years. For any given fiscal year, some spending and revenue collection occurs automatically under prior laws, some occurs on time from currently-enacted laws, and some occurs after the start of the fiscal year when laws are enacted late. With respect to annual appropriations acts, interim, short-term legislation ("continuing resolutions") usually is enacted to provide stop-gap funding until the appropriations process is completed. From time to time, funding gaps do occur, causing federal agencies to shut down and employees to be furloughed. The most significant spending law for fiscal year 2014, the Consolidated Appropriations Act (Public Law No. 113-67), was not enacted until January 17, 2014, three and one-half months after the fiscal year had begun.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: While I think the score is correct, some amplification is appropriate. First, the only comprehensive budget approved by the legislature is the budget resolution, which is to be approved by April 15th for the fiscal year that begins on October 1. The budget resolution, however, is not a law but a set of rules to guide Congressional action. Moreover, the budget resolution, in recent years, has been approved only about half of the time. Appropriation bills, which the response is considering to be the "budget" (but only represents 35 percent of expenditures) have been routinely late by one month or more, but the continuing resolutions that are referenced in the question are, in fact, short-term appropriations. There has only been one year (fiscal year 2014) in the past 18 in which there has been an actual funding gap. Thus, as I think the question is trying to get at legislative timeliness rather than trying to identify funding gaps, I think (d) is the appropriate response.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

United States

A.

Score: 100


Comments: Various sections of Article I (which establishes the Congress) of the U.S. Constitution set forth the congressional "Power of the Purse." Among other things, Congress is given the authority "to lay and collect" taxes, to borrow, and to authorize spending from the Treasury through the enactment of laws.
109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

United States

A. Score 100

Sources: Title 31 (Money and Finance), United States Code. See especially 31 U.S.C. 1301(a) and 1352.

Comments: Specific appropriations are provided on the basis of "accounts." An account may correspond to a single or multiple administrative units. Various laws, codified largely in Title 31 of the United States Code, proscribe the transfer of appropriations from one account to another without statutory authority. Transfer authority is provided in two ways: (1) in substantive law, such as the authorization in Title 31 to transfer appropriations in conjunction with a reorganization of an agency; or (2) by transfer provisions included in annual appropriations acts. With respect to the latter, appropriations acts often grant authority in advance to agency heads to transfer a portion of their appropriations between accounts (usually as a percentage or fixed-dollar amount limitation).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

**United States**

**A.**

**Score:** 100

**Sources:** Consolidated Appropriations Act, 2014, Public Law No. 113-67, January 17, 2014; see, for example, Division A (Agriculture), Section 721, 128 Stat. 37-38.

**Comments:** Restrictions on this type of shifting of funds (generally called “reprogramming”) are included in annual appropriations acts, sometimes as part of the text of the law and sometimes as directives in the congressional reports accompanying the legislation. The statute cited under Source provides an example of a statutory restriction on reprogramming for fiscal year 2014.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

**United States**

**A.**

**Score:** 100

**Sources:** Constitution of the United States of America, Article I, Section 9.

**Comments:** Pursuant to the constitutional "Power of the Purse" granted to Congress, the executive may not spend money except pursuant to enacted law.
112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

United States

A. 

Score: 100

Sources: Disaster Relief Appropriations Act, 2013, Public Law No. 113-2, January 29, 2013.

Comments: Following the submission of his budget, the President usually transmits to Congress piecemeal requests for supplemental appropriations and other changes in his budget from time to time throughout the session. Congress does not act on the budget, or a "supplemental budget," in a single action; typically it enacts one or more supplemental appropriations acts after it has completed action on the regular appropriations acts for a fiscal year. The item cited under Source is an example of an enacted supplemental appropriations act.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

United States
A. Score: 100

Sources: Constitution of the United States of America, Article I, Section 9.

Comments: As indicated previously, the executive may not spend funds without the necessary authorization to do so in law. With occasional exceptions, Congress does not fund on a contingent basis or in a contingency fund.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

United States

A. Score: 100


Comments: Audit reports, such as those prepared by the Government Accountability Office (GAO) of the Inspector General (IG) offices of federal agencies, are an integral part of fiscal oversight as conducted by the House and Senate Appropriations Committees and other committees in each chamber. Congressional hearings often feature witnesses from GAO and agency IG offices. While the standing rules of the Senate authorize and encourage Senate committees to conduct oversight generally, the standing rules of the House of Representatives explicitly require congressional committees to hold oversight hearings on audit and other reports under particular circumstances.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.
C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

United States

A. Score: 100


Comments: The Comptroller General, the head of the Government Accountability Office (the Supreme Audit Institution), has general authority under 15 U.S.C. 771 to evaluate any program operated by the executive, and the laws and regulations applicable to a program, and to report his findings to Congress. In addition, he is directed in various statutes to conduct audits and investigations of particular programs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

United States

A. Score: 100


Comments: GAO periodically updates its report for government-wide use, Government Accounting Standards. As part of the process for periodic revisions, the document is reviewed by the Comptroller General's Advisory Council on Government Auditing Standards. Section 3.82 (page 61) addresses the need for “Quality Control and Assurance.” GAO complies with the standards it promulgates to others in part through "Peer Review," which is described as follows: "Every 3 years, independent organizations perform a peer review of GAO's system of quality control for work done under generally accepted government auditing standards to determine whether it is suitably designed and operating effectively. The peer review includes a review of audit documentation, tests of functional areas, and staff interviews. The peer reviewers brief the Executive Committee, management, and staff members. Beginning with the 2010 peer review, an international team
from supreme audit institutions performs the peer review of both performance and financial audits. Previously, the review of performance audits was conducted separately from the review of financial audits (an international certified public accounting firm conducted the peer review of financial audit engagements)” (see the GAO Website at: [http://www.gao.gov/about/review.html](http://www.gao.gov/about/review.html)).

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

**United States**

A. Score: 100

**Sources:** 31 U.S.C. 703.

**Comments:** The Comptroller General or Deputy Comptroller General may be removed at any time by actions of Congress, either through impeachment or by the enactment of a joint resolution, but only for specified reasons.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).
United States

Score: 100


Comments: Funding for the Government Accountability Office (GAO) is provided mainly in the annual Legislative Branch Appropriations Act. GAO must justify its request and compete for resources like other legislative branch entities.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

United States

Score: 100


Comments: None.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

United States

C. Score: 33

Sources: OMB Circular A-11, Preparation, Submission and Execution of the Budget (updated annually), Part 1, Section 22. Communications with the Congress and the public and clearance requirements.

Comments: The is no formal requirement that the executive engage the public during formulation or execution of the budget. Section 22 of OMB Circular A-11 instructs federal agencies to maintain the confidentiality of deliberations during the budget formulation phase. Some federal agency meetings are required to be open to the public under the Government in the Sunshine Act, and some such meetings may involve the budget. Some federal agencies invite stakeholders in certain issues to pertinent budget meetings to express their views and to discuss options.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).
United States

B. Score: 67

Sources: See the source cited for the previous question.

Comments: Public participation in the budget formulation process is limited but does occur, although the extent is not well known. To a considerable degree, agencies are required to maintain confidentiality during this "pre-decisional" process, as directed by OMB Circular A-11, in order to protect the deliberations until the President's budget is submitted. Agencies typically solicit the views of "stakeholders" (e.g., affected business interests, non-profit organizations) in the relevant policy areas, so that the public participates to the extent it is represented by these stakeholders.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Probably (b) is the closest answer that is applicable, but as the answer suggests this is far from a systematic process, and much of the executive formulation process is out of public view and information is considered privileged. It is also far from a transparent process.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

United States

C. Score: 33

Sources: N/a

Comments: Public participation in the budget execution process is limited but does occur, although the extent is not well known. Agencies often inform "stakeholders" (e.g., affected business interests, non-profit organizations) in the relevant policy areas of activities involving spending under the budget, such as the planning and implementation of infrastructure projects. Thus, the public participates to the extent it is represented by these stakeholders. Agencies must report to OMB and the Treasury Department as they spend funds by accounts, and these entities issue monthly reports on such spending, but it may be difficult for the public to monitor budget actions at this stage, especially in a timely manner and at a more disaggregated level (e.g., specific projects and activities).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

United States

B.

Score: 67

Sources: Federal Advisory Committee Act Amendments (5 U.S.C. App.).

Comments: Since 1972, the use of public commissions, councils, committees, and other advisory bodies has been regulated by the Federal Advisory Committee Act, as amended. While their activities encompass a wide range of activities, they also may extend to discussions of budget policy. The executive uses many informal techniques for soliciting input from the public, such as "town hall" meetings involving the President and Vice President, to the sponsoring of or attendance at professional conferences or other activities. In addition, the current Administration has implemented an Open Government Initiative (more information is available at: www.whitehouse.gov/open/about).

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: I think the correct response is (b). The advisory committees that exist are invisible to the vast majority of citizens, and the vast majority of citizens do not participate, nor do they know how to participate, in the executive budget process. In the US system, public participation is much greater in the legislative process, and tends to occur through the action of legislators or interest groups.

RESEARCHER’S RESPONSE

Comments accepted and score revised from "a" to "b".

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are
accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

E. Not applicable/other (please comment).

United States

B. Score: 67

Sources: See the response to the previous question.

Comments: See the response to the previous question. Budget execution garners less attention than budget formulation and submission, or the consideration of budget proposals by Congress.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

United States

B. Score: 67

Sources: Federal advisory committees issue reports on their activities and findings. For an example of such a report, see: http://www.globalchange.gov/ncadac (regarding the Third National Climate Assessment).

Comments: Implementation of the Federal Commission Advisory Act (FACA) is overseen by the General Services Administration. For more information on their role under FACA, see: http://www.gsa.gov/portal/content/101010. There are about 1,000 advisory bodies in existence at any given time. Also, such information may be presented selectively or anecdotally in agency budget justifications, in testimony to congressional committees, or through mechanisms such as the Open Government Initiative.
126. 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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

United States

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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).


Comments: Hearings on the macro-economic and fiscal framework are held principally by the House and Senate Budget Committees, but other committees in each chamber hold such hearings as well. The Budget Committees have separate Websites for Democrats and Republicans, both of which have hearing information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

United States

A.

Score: 100


Comments: Hearings on the budgets of individual federal agencies in which executive officials testify are held principally by the House and Senate Appropriations Committees, but other committees in each chamber hold such hearings as well. The Appropriations Committees have separate Websites for Democrats and Republicans, both of which have hearing information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

United States

A.

Score: 100

Sources: See the response to the previous question.

Comments: See the response to the previous question. The Appropriations Committees usually reserve one or more hearings for testimony from public witnesses.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?
A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

United States

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

Score: 100


Comments: For current hearings, see the Website of the House or Senate committee that held the hearing. Although transcripts may not be available, the prepared statements of the witnesses are made available.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

United States

B.

Score: 67

In its current strategic plan, the Government Accountability Office identifies Strategic Objective 4.3 as: “Expand Networks, Collaborations, and Partnerships That Promote Professional Standards and Enhance GAO’s Knowledge, Agility, and Response Time.”

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** I think that the appropriate answer is (b). I do not think there is any evidence that these mechanisms are widely used by the public. If anything, the fact that GAO's strategic objective is to "expand" such activities is an indicator of their limited use. Part of this will depend on the definition used by the OBI on what constituted "widely used".

**RESEARCHER'S RESPONSE**

Comments accepted and entry revised from "a" to "b".

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**131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?**

**A.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

**B.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

**C.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

**D.** No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

**E.** Not applicable/other (please comment).

**United States**

**D.**

**Score:** 0

**Sources:** N/a

**Comments:** GAO typically conducts its audits and investigations without direct public participation, although the public can influence the planning of such activities through such mechanisms as Fraudnet, a means of reporting allegations of fraud, waste, abuse, or mismanagement of federal funds([http://www.gao.gov/fraudnet/fraudnet.htm](http://www.gao.gov/fraudnet/fraudnet.htm)).

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?**
A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

United States

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).