

International Budget Project
OPEN BUDGET QUESTIONNAIRE

UNITED STATES

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International Budget Project
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Section One: The Availability of Budget Documents

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

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

| Budget Documents Used in Completing the Questionnaire | |
|---|------------------|
| <i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i> | |
| | Budget Year Used |
| Pre-Budget Statement | Not Available |
| Budget Summary | 2005 |
| Executive's Budget Proposal | 2005 |
| Supporting Budget Documents | 2005 |
| Citizens Budget | Not Available |
| Enacted Budget | 2005 |
| In-Year Reports | 2005 |
| Mid-Year Report | 2005 |
| Year-End Report | 2005 |
| Audit Report | 2005 |

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”

| Budget Document | Website |
|-----------------------------------|---|
| Pre-Budget Statement | Not Produced |
| Budget Summary | Overview of the President's FY 2005 Budget |
| Executive's Budget Proposal | President's FY 2005 Budget |
| Supporting Budget Documents | Analytical Perspectives, Historical Tables, etc. |
| Citizens Budget | Not Produced |
| Enacted Budget | President's FY 2006 Budget Appropriation legislation for FY 2005 Congressional Budget Office estimates of enacted legislation |
| In-Year Reports | Monthly Treasury Statements (main page) |
| Mid-Year Review | 2005 Mid-session Review of the Budget |
| Year-End Report | Final Monthly Treasury Report for Fiscal Year 2005 2005 Combined Statement of Receipts, Outlays and Balances 2005 Financial Report |
| Audit Report | 2005 GAO's Auditor Report |
| Other Documents | US Treasury - Financial Management Service Publications |
| Relevant Ministries & Departments | Office for Management and Budget US Department of Treasury Government Accountability Office US House Budget Committee US Senate Budget Committee US House Appropriations Committee US Senate Appropriations Committee Congressional Budget Office House Ways and Means Committee http://waysandmeans.house.gov Senate Finance Committee http://www.senate.gov/~finance/ Joint Tax Committee http://www.house.gov/jct/ |

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

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

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

| The Executive’s Budget Proposal | |
|---|---|
| Estimates for the Budget Year and Beyond | |
| <p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit.</p> <p style="margin-left: 40px;">b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p style="margin-left: 40px;">c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p style="margin-left: 40px;">d. No expenditures classified by administrative unit are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> President's FY 2005 Budget - Table S-3, pg. 368 – contains discretionary budget authority figures by government agency. In the Historical Tables section of the budget, Table 4-1(pp. 71) shows total outlays by agency, and Table 5-2(pp. 94) shows total budget authority by agency. Totals for some small units are not shown individually in these summary tables. However, each agency's budget (President’s FY 2005 Budget, pg 63 – 361) contains detailed data for each agency.</p> <p><u>Peer Reviewer ONE Comment:</u> An additional point is that detailed budget estimates are presented by each major department to the congressional appropriations committees. These estimates go below the 1300 budget accounts to include detailed estimates on specific programs and activities at a more specific level than that presented in the president’s budget itself. These documents are called <i>Justifications of Estimates</i> and are not always available to the public.</p> <p><u>Peer Reviewer TWO Comment:</u> Table S-3 (which is on page 367, not 368) shows discretionary new budget authority by agency, but not mandatory new budget authority. Therefore, the table only covers about one-third of total new spending. In addition to the summary table and the agency budget information in the main budget document on pp. 63-361, even more detailed information by administrative unit is provided in the <i>Budget Appendix Volume</i> (1268 pages). [My pagination refers to the hard copy; the questionnaire respondent may be viewing the document online and referring to the page number of the PDF file.]</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Table 5-1 Budget Authority by Function and Subfunction: 1949-2009 (FY 2005 Historical Tables, pg. 82-110).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> Table 5-1 (which ends on page 93, not 110), covers from 1976 (not 1949) through 2009. Also, information on outlays by functional classification is provided in Table 3-1 (Outlays by Superfunction and Function: 1940-2009), on pp. 45-52, and in Table 3-2 (Outlays by Function and Subfunction: 1962-2009), on pp. 53-70.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Object Class Analysis (FY 2005 Budget Supporting Materials)</p> <p><u>Researcher Response to Comment:</u> It would not hurt to add Chapter 14 and the NIPA breakdown of spending to the citation, but it seems to me that the Object Class breakdown of spending does pretty well (although not exactly) track what the IMF calls the economic classification of expense.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate support for the answer is Chapter 14 of Analytical Perspectives which allocates budget request based on National Income and Product Account categories.</p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Table 26-1 Budget Authority and Outlays by Function, Category and Program (Analytical Perspectives, CD-ROM). This table, though part of the <i>Analytical Perspectives</i> (supporting budget document) was not initially published in the online version of the budget. It was attached to the hard-copy of the budget document as a CD-ROM. It was posted on-line at a later date than the date of release of the budget documents.</p> <p><u>Researcher Response to Comments:</u> The agency <i>Justifications of Estimates</i> are not necessarily easy to find for the average citizen (although, I think they would be subject to the Freedom of Information Act or FOIA). But, I think that the level of detail provided in the budget documents themselves (including the appendix) is sufficient to say that the budget provides “program-level data.” As peer reviewer 2 points out, there is no accepted definition of program. So, while there are times when people would like more disaggregated data than is in the main budget documents, it is hard to make a clear cut case that those documents do not provide program data. (And, the <i>Justifications</i> surely do, although they are less accessible.)</p> <p><u>Peer Reviewer ONE Comment:</u> The specific programs supported by the budget request are often not itemized in the president’s budget itself, nor in Table 26-1 of <i>Analytical Perspectives</i>. Rather, the specific estimates for each program activity are found in the <i>Justification of Estimates</i> prepared by each agency and delivered to appropriations committees. However, the answer “a” is correct in that program level data are presented for all expenditures in either the president’s budget or agency <i>Justification of Estimates</i>.</p> <p><u>Peer Reviewer TWO Comment:</u> While Table 26-1 is useful, and carries the term “Program” in its title, the budget data are quite aggregated. There is no standard definition of the term “program” with respect to federal budgeting, and many observers would regard program-level detail as much less aggregated than what Table 26-1 presents. The <i>Budget Appendix</i> volume presents obligations (an intermediate step between budget authority and outlays) on a programmatic basis in the <i>Program and Financing Schedule</i> under 1,000+ budget accounts. However, the most detailed, program-level data is provided subsequent to the president’s budget submission, in the “justification” materials that each agency presents to Congress during its justification of the president’s proposals before House and Senate committees.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
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| <p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Table S-1 (FY Budget, pg. 365)</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Multi-year expenditure data classified by administrative unit and function can be found in Section 5's tables in the FY 2005 Historical Tables, (pg. 82-110). There are no multi-year expenditure figures for most individual programs, but such figures are shown for a number of major programs in Tables 8.5 and 11.3 in that volume.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> The last table in Section 5 ends on page 109, not 110.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Table 16-1 Receipts by Source - Summary and Table 16.4 Receipts by Source (<i>FY 2005 Budget Analytical Perspectives</i>, pg. 239 and pg. 269).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> Table 16.4, pg. 269-270.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Table 17-2 Total User Charges Collections and Table 16.5 Offsetting Receipts by Type, (<i>FY 2005 Budget Analytical Perspectives</i>, pg. 274 and pg. 282).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> A relatively small amount of revenue that may be regarded as non-tax in nature (e.g., fines, penalties, gifts) is identified in the tables cited under question 7 (Tables 16.1 and 16.4 in the <i>Analytical Perspectives</i> volume).</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Table 16-1 Receipts by Source - Summary (FY 2005 Budget Analytical Perspectives, pg. 239) includes only tax-revenue. There are no aggregate revenue figures presented, as user charges’ fees are subtracted from outlays, and not added to taxes and other government receipts. Table 17 – 2 <i>Users Charges Fees</i> contains non-tax revenue figures for a multi-year period as well.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> Table 17-2 is entitled, <i>Total User Charge Collections</i>.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> See comment in Question 9.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Table S- 17 Federal Government Financing and Debt (<i>FY 2005 Budget Summary Tables</i>, pg. 391-392).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Table S-12 Budget Summary by Category, (<i>FY 2005 Budget</i>, pg. 386), Table 3-1 Outlays by Superfunction and Function: 1940 - 2009, (<i>FY 2005 Historical Tables</i>, pg. 47).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> Table 3-1 runs through page 52, where the budget-year data are presented.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The discussion of federal debt (Chapter 15 <i>Federal Borrowing and Debt - Analytical Perspectives</i>, pg. 223) includes historical data on total government debt and interest, and on foreign holdings of government debt (Table 15-6 Foreign Holdings of Federal Debt, pg. 235). Further information about the composition of government debt, such as a maturity profile, is provided by the Department of the Treasury, but it is not included in budget documents.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Chapter 11 Economic Assumptions, (<i>FY 2005 Analytical Perspectives</i>, pg. 169).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Chapter 11 Economic Assumptions. A summary of this sensitivity analysis is presented in Table 11-6, <i>Sensitivity of the Budget to Economic Assumptions</i> (<i>FY Analytical Perspectives</i>, pg. 180).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
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16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?

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

a

Citation and/or comment: Proposed appropriation language for each account is included in the [FY 2005 Budget Appendix](#) . Effects of proposed changes in laws governing mandatory programs are shown in [Table S-8 Mandatory Proposals](#) in the *FY 2005 Budget*.

Peer Reviewer ONE Comment :

Peer Reviewer TWO Comment: An overview of the impact of the president’s proposals, encompassing discretionary spending, mandatory spending, and revenues, is presented in Summary Table S-15 (*Impact of Budget Policy*) on page 389 of the main budget document. The “current services baseline,” against which the policy proposals generally are measured, is summarized in Table S-14 (*Current Services Baseline Summary by Category*), on page 388, and adjustments to that baseline are shown in Table S-16 (*Baseline Adjustments*), on page 380. (In addition, the current services baseline is discussed in detail in Chapter 24 (*Current Services Estimates*) of the *Analytical Perspectives* volume, on pages 357-371.) The impact of the president’s spending proposals are examined in more detail in other summary tables, principally Table S-8 (*Mandatory Proposals*), as indicated above, on pp. 372-376, and Table S-2 (*Discretionary Totals*), on page 366. While the effect of the mandatory proposals is measured against the baseline, the discretionary proposals are compared to the current levels.

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| <p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Effects of proposed changes in revenues laws are shown in Table S-9 Effect of Proposals on Receipts in the <i>FY 2005 Budget</i>. Chapter 16 Federal Receipts of the FY 2005 Analytical Perspectives contains a detailed description of effects of policy proposals on revenues (pg. 246 – 270). Table 16-3 contains a summary of these effects.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> Chapter 16, cited above, begins on p. 245, not 246.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| Estimates for Years Prior to the Budget Year | |
| <p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as for Question 1.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> Here, and for subsequent questions, when referred back to a previous question, look back at my comments on that question as well.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as for Question 2.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as for Question 3.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as for Question 4.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> As the budget is transmitted to the Congress less than 6 months after the beginning of the year, BY-1 estimates reflect less than 6 months of expenditure. (See pg. 402 of <i>Analytical Perspectives</i> for a brief description of basis for the BY data).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> The description, cited above, is found on pg. 390 of the <i>Analytical Perspectives</i> volume. The entire volume is only 394 pages long. The cited page, 402, is the page number of the online PDF file, not the printed document. This potential source of confusion needs to be addressed.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> FY 2005 Historical Tables: Table 1.1 (pg. 21).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> Such figures are referred to as “actuals” rather than “estimates.”</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> FY 2005 Historical Tables: Section 5: <i>Budget Authority</i> (on and off budget) (pg. 82) for the administrative and functional classification. Object Classification for the economic classification and Analytical Perspectives, Supplemental Materials Table 26-1 for program level data (only BY-2 data are available).</p> <p><u>Peer Reviewer ONE Comment:</u> Again, many specific programs are only itemized in the <i>Justification of Estimates</i> document produced by federal agencies.</p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Pre-1992 credit program spending has not been adjusted to be consistent with the changes made in the <i>Credit Reform Act of 1990</i>, which (starting in 1992) required credit program expenditures to be recorded in the budget on a net present value basis rather than a cash basis.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as Question 7.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as Question 8.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as for Question 22.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> FY 2005 Historical Tables: Table 1.1 <i>Summary of Receipts, Outlays and Surpluses</i> (pg. 21) and Table 15-1 <i>Total Government Receipts</i> (pg. 288).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> FY 2005 Historical Tables: Section 2 (pg. 29).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> Answer is “a” is true for aggregate revenues. However, specific actual outcomes for individual tax expenditures such as amounts of revenue lost due to the mortgage interest deduction are not known with certainty for several years, pending IRS’ (Internal Revenue Service) production of statistical samples estimating taxpayers’ behavior.</p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> FY 2005 Analytical Perspectives (Chapter 15 <i>Federal Borrowing and Debt</i> pg. 221) contains historical information on government debt. Details about the composition of debt (maturity profile, etc.) are not presented in budget documents.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: The answer does not explain the reason for the choice of “e”. Theoretically, under the federal unified budget, all governmental transactions are recorded in the federal budget as either revenues or expenditures. However, there is disclosure of transactions involving such “below the line” items as means of financing other than borrowing such as for direct and guaranteed loan accounts in Table 16-5, <i>Analytical Perspectives</i>.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose “a” for this answer to maintain consistency with guidance provided for completing the questionnaire in the <i>IBP Guide to the Open Budget Questionnaire</i>, and to reflect the information on social insurance schemes that is included as part of the unified budget presentation in the U.S.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Chapter 8: Aid to State and Local Governments of the <i>Analytical Perspectives</i> volume of the FY 2005 Budget contains extensive information about intergovernmental transfers and programs funded by such transfers. Section 12 of the FY 2005 Historical Tables (pg. 220) contains historical data as well as multi-year projections on grants to state and local governments.</p> <p><u>Response to comment:</u> While it might be nice to have a more information about what share of grants are provided as block grants (although the definition of that is not precise since it depends on somebody’s interpretation of flexibility), the lack of that kind of analysis does not mean that the coverage of grants in the budget is incomplete. I also do not see how the lack of an estimate of regulatory costs of mandates and preemptions would mean that there is information lacking about intergovernmental transfers. I also do not believe that the Congressional Budget Office (CBO) does provide an estimate of regulatory costs of mandates and preemptions. They include an analysis of “unfunded mandates” in cost estimates and determine whether the cost of such mandates exceeds the specified threshold, but they do not add up those costs, much less the costs of existing mandates. (They do issue a report each year on CBO’s activities under UMRA, but that just tells how many estimates were done, how many mandates exceeded the threshold, and some description of the major mandates. It does not sum up costs.) I think “a” is the appropriate response.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be letter “b.” While important information is conveyed, equally important information is left out. For example, there used to be estimates about the share of grant funds provided through block grant or broad based grants, but this was dropped many years ago, even though this is a vital indicator of the degree of flexibility available to states in our system. There is also no overall estimate of regulatory costs of mandates and preemptions on the states, even though this information is presented by the Congressional Budget Office every year.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of answers across countries.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
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| <p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Federal entities that are involved in commercial activities (for instance the Tennessee Valley Authority) are government agencies. As such, their transactions are included in the budget along with other agencies. As noted above, the Postal Service is technically “off-budget,” but it is generally treated as part of the budget for most purposes.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div> |
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38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

- a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
- b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

c

Citation and/or comment:

The researcher has marked this answer as “b”: The Board of Governors of the Federal Reserve is not included in the budget, although some information about it is provided in the [FY 2005 Budget Appendix](#). Government Sponsored Entities (GSEs)—Fannie Mae, Sallie Mae, Freddie Mac, etc—provide financial intermediation for specified public purposes (lending at below-market (subsidized) rates for education and housing). Though established by the federal government, they are publicly held and controlled and are not directly subsidized by the federal government. As such they are not included in the budget. General information on their activities are provided in [Chapter 7 Insurance and Credit of the Analytical Perspectives](#), while detailed information can be found in a special statement, [Government Sponsored Entities, from the FY 2005 Budget Appendix](#). The detailed statement on GSEs are provided by these entities alone, and not reviewed by the Administration.

I think “b” is correct because the information provided about the Federal Reserve in the budget is not complete and is not subject to review by the president. Despite what the IMF says, I don't think that GSEs qualify as quasi-fiscal government activities since the government plays no direct role in their operations and provides no direct subsidy or guarantee. The fact that people think there is an implicit guarantee against their failure is not terribly different from their thinking there is an implicit federal guarantee against the failure of Bank of America.

Response to comment: It seems clear that the IMF does not include costs and benefits of federal regulations in general in its definition of “quasi-fiscal activities.” See <http://www.imf.org/external/np/fad/trans/manual/sec02a.htm#h2.1.1>. Even in cases where regulations may affect “quasi-fiscal” activities of the private sector (non-discrimination in home loans?): “It is a matter of judgment whether the private sector, if called upon to undertake activities of a quasi-fiscal nature, should be covered by reports on quasi-fiscal activities. In general, and as indicated earlier, such activities are best examined from the perspective of transparency of regulations.” I believe “b” is the appropriate response.

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” Significant quasi-fiscal activities include the costs and benefits of federal regulation. There is little or no discussion of these important governance tools in the president's budget.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer “c” in light of the omission of important details included regarding quasi-fiscal activities. The IMF has stated that the US could strengthen its compliance with the *Code of Good Practices on Fiscal Transparency* by further reporting of quasi-fiscal activities related to GSEs. (e.g. *United States: Report on Observance of Standards and Codes-Fiscal Transparency*. Please see page 1, *Executive Summary*, and pages 35-36.)

39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?

- a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.
- b. Yes, information is presented, highlighting key information, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on financial assets is not presented.
- e. Not applicable/other (please comment).

c

Citation and/or comment:

The researcher marked the answer “b”: See: [Chapter 12 Stewardship from the Analytical Perspectives, pg. 181](#) However, very detailed information is included in the *Stewardship Statement* included in the *2005 Financial Report*.

Response to comment: Table 12-1 does provide detailed (although aggregated) estimates. The *Financial Report* has more detailed information, so the decision about whether “b” or “c” is more appropriate depends in part on whether that is considered “supporting information.”

Peer Reviewer ONE Comment: A more appropriate response would be “c”. The only information on government financial assets is one paragraph in chapter 12 and very little beyond in chapter 16 on federal borrowing and debt. Details on federal cash holdings are not provided in any depth.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer “c” in light of the omission of a statement on financial assets in the president’s budget. The *Financial Report* is not considered a supporting document to the president’s proposal for the purposes of this study. (The IMF notes the lack of this statement in page 17, *United States: Report on Observance of Standards and Codes-Fiscal Transparency*.)

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| <p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked the answer “b”: See: Chapter 12 Stewardship from the Analytical Perspectives, pg. 181 However, very detailed information is contained in the <i>Stewardship Statement</i> included in the 2005 Financial Report of the U.S. Government.</p> <p>Response to comment: The <i>Financial Report</i> does provide estimates of the amount of deferred maintenance (pg. 129). It also breaks out assets under capital lease in aggregate (pg. 91).</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” Information is presented on capital owned by the government as well as capital financed by the federal government, but the information lacks important details such as information on deferred maintenance and the means used to finance capital such as lease vs. ownership</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer “c” to reflect omission of important details in the president’s budget. The <i>Financial Report</i> is not considered a supporting document to the president’s proposal for the purposes of this study.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div> |
| <p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditure arrears do no represent a significant problem in the US.</p> <p>Peer Reviewer ONE Comment :</p> <p>Peer Reviewer TWO Comment:</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div> |

42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

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

c

Citation and/or comment:

The researcher marked the answer “b”: Federal direct loans and guarantees are discussed in [Chapter 7 Insurance and credit of the Analytical Perspectives](#), while [Table 7-10 and 7-11 of the Supplemental Information to the Analytical Perspectives](#) provide detailed data for loans and guarantees. However, the budget does not contain a comprehensive list of all contingent liabilities, and no information associated with contingent liabilities associated with some programs is included in the budget. (See: IMF ROSC *Report on Fiscal Transparency in the US.*)

Response to comment: The *Financial Report* does include an estimate of the contingent liability of the PBGC and the National Flood Insurance Program. I do not know whether “b” or “c” is more appropriate here. There certainly is not a lot of information about contingent liabilities other than loan guarantees.

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” Important information on credit is presented, but not for other contingencies such as insurance and emergencies

Peer Reviewer TWO Comment: Chapter 7 is entitled, *Credit and Insurance*.

IBP Comment: IBP editors chose answer “c” to reflect omission of important details in the president's budget. The *Financial Report* is not considered a supporting document to the president's proposal for the purposes of this study.

43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?

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

b

Citation and/or comment:

The researcher marked this answer as “a”: Part II of the [Chapter 12 Stewardship](#) of the *Analytical Perspectives* volume of the FY 2005 Budget provides a discussion and estimates of future liabilities for civil service pensions and health benefits. Part III of that chapter also provides aggregate information about the long-term costs of providing all government benefits and services under current policies.

Response to comment: This could be “b.” Table 12-1 includes an estimate of liabilities, but the discussion is very brief.

Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” Significant information on future liabilities for civil service pensions is presented in financial statement reports.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer “b” to reflect the exclusion of some details.

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| <p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The US does not receive donor assistance.</p> <p><u>Response to comment:</u> I think that in FY 2005 there was no donor assistance. I also don’t think any assistance from other countries for Katrina (which would not have occurred until FY 2006) was assistance to the federal government, but was instead assistance to private organizations (which the federal government may have helped coordinate). The contributions for the first Gulf War probably would constitute donor assistance (and were recorded in the budget), but that does not affect what happened in 2005. If such assistance were usual, but happened not to occur in 2005, it should be mentioned. But since it is not <i>usual</i>, I don’t think it is necessary to note it.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> I don’t know that you can flatly say that the US does not receive “donor assistance.” I seem to recall that the federal government was involved in coordinating aid from other countries who offered assistance in the aftermath of Hurricane Katrina. Although, I don’t know if there was a direct impact on the federal budget. Also, in 1990-1991 the US received contributions (amounting to more than \$40 billion, as I recall) that offset much of the cost of the Persian Gulf War.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div> |
| <p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See: Chapter 18 Tax Expenditures (Analytical Perspectives, pg. 285).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Chapter 21 Federal Funds and Trust Funds of the Analytical Perspectives (pg. 339) discusses funds for which revenues were earmarked by law. More detailed information on these funds is found in Table 21-4 and Table 21-5 from the <i>Supplemental Materials to the Analytical Perspectives</i>.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The government does not provide the amount publicly, but the Center for Strategic and Budgetary Assessments (the leading think tank on such issues) states in a study on the <i>Black Budget</i> (as secret spending in the US is known) (see FY 2005 Classified Defense Funding) that classified programs appear to account for \$26.1 billion in the Defense’s FY 2005 budget request, about 1 percent of the total budget.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div> |

| The Budget Narrative & Performance Monitoring | | |
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| <p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Each government agency's budget presents information on major policy goals for the budget-year; however the connection between proposed level of expenditures and policy goals is rather vague.</p> <p>Peer Reviewer ONE Comment: The federal agencies’ performance plans are the document where funding is linked to performance goals. The plans are formally part of the executive budget process and are only released after the president’s budget to ensure that resource levels assumed in planning targets are consistent with the budget.</p> <p>Peer Reviewer TWO Comment: The <i>Government Performance and Results Act of 1993</i> (Public Law 103-62) stimulated renewed interest in stating program goals and evaluating performance as part of the budget process. The current administration began supplementing the requirements of the 1993 law several years ago with the use of its <i>Program Assessment Rating Tool</i> (PART) program. The discussion of agency budgets, on pp. 63-361 of the main budget volume, includes discussion of specific PART findings and recommendations (see, for example, the discussion of education programs on pp. 111-112), although at a fairly generalized level. Some discussion of program goals and performance measures is provided in the <i>Budget Appendix</i> volume, but not in any thorough or comprehensive manner (see, for example, the discussion of the Patent and Trademark Office budget on pp. 227-228).</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> | |

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| <p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Budget estimates are provided for four out-years for major classifications; however there is no narrative discussion between these estimates and policy goals.</p> <p><u>Peer Reviewer ONE Comment:</u> The only place where a multi-year perspective on performance goals can be found is in agencies’ strategic plans which typically go out for five year period, but these are not adjusted each year for the budget, as the annual performance plans are.</p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div> |
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50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

- a. Non-financial data are presented for all programs.
- b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
- c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
- d. No non-financial data are presented.
- e. Not applicable/other (please comment).

b

Citation and/or comment: [Table 24-4 Beneficiary Projections for Major Benefit Programs](#) in the *Analytical Perspectives* volume of the FY 2005 Budget provides estimates of the beneficiaries of the major entitlement programs. [Each agency's summary budget document](#) includes beneficiaries for select programs. [Each agency's detailed budget \(FY 2005 Budget Appendix\)](#) contains number of equivalent full time employees for most programs and number of beneficiaries.

Researcher’s Response to comment: I thought this question was about non-financial data in general, not performance measures. Since the budget does provide the number of beneficiaries for all major programs, the number of federal employees for each agency, and a variety of other data (the number of student loans, etc.), it seems clear that there is information on at least two-thirds of the budget (excluding interest payments). I think “b” is appropriate.

Peer Reviewer ONE Comment: The budget does present performance data for selected program activities in the budget appendix. More comprehensive data on program performance is found in the *Justification of Estimates*. The Program Assessment Rating Tool is developing assessments of program performance for most program accounts in the budget and this information is included in the president’s budget. A more appropriate response to this question would be “c” because it is unclear what percent of federal spending programs are actually covered by measures and data presented in the president’s budget as opposed to other documents such as the JOE’s and the agency’s annual performance reports.

Peer Reviewer TWO Comment:

IBP Comment : IBP editors chose answer “b” to reflect non-financial data provided.

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| <p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The dearth of non-financial data makes it usefulness limited.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div> |
| <p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Each agency's detailed budget (FY 2005 Budget Appendix) contains performance indicators for select programs.</p> <p><u>Peer Reviewer ONE Comment:</u> The president’s budget also includes the PART assessments which will have covered all budget accounts over a five year period. These assessments take performance data and analyze it based on standard performance criteria.</p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div> |

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

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

b

Citation and/or comment:

The researcher marked the answer as “b”: Where available, see for instance [Veteran Affairs' detailed budget](#), performance indicators seem well designed and useful.

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” There is simply no basis to conclude that all indicators or most are well designed. It is fair at this point to say that some programs and agencies have done well, but this is definitely a work in progress, as OMB’s own PART analyses conclude as well. Many performance indicators, according to the PART as well as GAO reports and others, are too output focused and are not sufficiently comprehensive to assess all significant performance goals for a program.

Peer Reviewer TWO Comment: Using the Patent and Trademark Office example from an earlier question (#48), in at least this case the performance indicators seem to leave some questions about program performance unanswered. I have insufficient information to judge, but I suspect “b” might represent a more appropriate response.

IBP Comment: IBP editors chose answer “b” to reflect design of most performance indicators.

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| <p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The detailed agency’s budgets do not contain performance targets; however, the recently introduced Performance Assessment Rating Tool (PART) survey summary contains performance targets for most programs.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” The PART ratings do not include performance targets. The targets themselves are contained in agencies’ annual performance plans which are prepared in conjunction with their budgets. Whether or not targets are included in the budget presentation is very much situational. A cursory review of the <i>Appendix</i> of the president’s budget suggests that targets are included only occasionally across the various accounts.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to reflect design of most performance indicators.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |
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| <p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ol style="list-style-type: none"> Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on policies intended to alleviate poverty is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked the answer “b”: There is no statement of anti-poverty policy; however policies intended to benefit the country’s poor (see for instance housing policies for low income families in the HUD budget) are detailed in the relevant agency’s budget.</p> <p>Researcher Response to Comment: It is true there is no good crosscutting presentation. I don’t know if that means the answer should be “b” or “c.”</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” The information is highly specific to individual agencies and there is no crosscutting presentation that aggregates the information across the government.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose “c” to reflect the lack of cross-cutting presentation.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div> |
| Additional Key Information for Budget Analysis & Monitoring | |
| <i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i> | |
| <p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See: US Tax Code - Title 26 of the US Code.</p> <p>Peer Reviewer ONE Comment :</p> <p>Peer Reviewer TWO Comment:</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented; highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The IRS publishes Statistics of Income Bulletins that include analysis of the tax burden. (The latest report is Individual Incomes and Shares, 2003.)</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div> |

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| <p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div> |
| <p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See: Overview of the President's FY 2005 Budget. The overview shows increases in defense and homeland security spending, while the rest of discretionary spending is treated as a whole, despite the complexity of programs and functions covered by non-defense spending.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A <i>Citizens Guide to the Federal Budget</i> was published as part of the president’s budget for a number of years until the FY 2003 budget submission.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See: Glossary of terms accompanying the FY 2005 Budget.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> Note: Chapter 25 (<i>The Budget System and Concepts</i>) of the <i>Analytical Perspectives</i> volume, pp. 375-394, (cited in Question #63) is very useful. In addition to the explanation of terms in a narrative format, the last four pages of this chapter are a glossary (but it differs from the one cited above).</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> a. Yes, it includes a summary of the budget process that is very informative. b. Yes, it includes a summary of the budget process that is somewhat informative. c. Yes, but the summary of the budget process is not very informative. d. No, it does not include a summary of the budget process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Analytical Perspectives contains a chapter on <i>Budget Process and Concepts</i> (chapter 25, pg. 375).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

64. Do citizens have the right in law to access government information, including budget information?

- a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
- b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
- c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
- d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
- e. Not applicable/other (please comment).

b

Citation and/or comment:

The researcher marked this answer as “a”: See: Freedom of Information Act (FOIA).

Response to comment: I took this to be a question about access to budget information, not about access to information about how budget decisions are made. If that is right, then “a” is appropriate (with a caveat about spending on some classified activities).

Peer Reviewer ONE Comment: A more appropriate response to this question would be “b” or even “c.” The citizen has access to all information that the government publishes on the budget. However, internal memos detailing assumptions used in preparing estimates, detailed proposals used to prepare the budget and other internal decision making memos and information are considered pre-decisional and not available to the public or to congressional overseers. The detailed *Justification of Estimates* presented by agencies to appropriations committees are also not uniformly available to the public. Although, this has improved in recent years.

Peer Reviewer TWO Comment: The right to access government information under the FOIA or other laws is not absolute. Beyond the issue of classified military or intelligence information, the president sometimes seeks to keep confidential, as a matter of “executive privilege,” information that could have a strong bearing on federal budget issues. (Did the GAO investigation into the meetings between the current VP and energy company executives, in which the executive would not provide the information to Congress, deal with any impact on the federal budget?)

IBP Comment: IBP editors chose “b” to reflect the use of the doctrine of ‘executive privilege’ to withhold information from the public.

65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

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

b

Citation and/or comment:

The researcher marked this answer as “a”.

Research Response to Comment: It certainly is true that the administration does not always provide budget details broken down in the fashion that Congress or the public might want. Information about defense spending is available on a highly disaggregated basis (how much for various weapons systems, etc.), but it is not available by how much is being spent in Iraq. I don't know whether the fact that the information is not provided with the all the breakdowns that might be desirable means the answer should be “b” or not. I would think that a “c” would not be justified.

Peer Reviewer ONE Comment :

Peer Reviewer TWO Comment: In some instances, Congress itself has difficulty obtaining useful budgetary information from agencies (or at least obtaining it in a timely manner). This has been a particularly sensitive issue with respect to spending by the Defense Department on military activities in Iraq, Afghanistan, and elsewhere and for the Global War on Terrorism, and reconstruction activities in Iraq, which involve very large sums of money. Accordingly, a more appropriate response might be “b,” or even “c.”

IBP Comment: IBP editors chose “b” to reflect the lack of disclosure as cited by Peer Reviewer Two.

66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

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

Citation and/or comment:

Peer Reviewer ONE Comment :

Peer Reviewer TWO Comment:

b

Section Three: The Budget Process

| The Budget Process | |
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| Executive's Formulation of the Budget | |
| <p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The president is required to send the budget to the Congress on or after the first Monday in January, but no later than the first Monday of February of each year for the following fiscal year. (FY begins on October, 1st in the US). The budget is usually submitted on the first Monday of February.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See: Office of Management and Budget (OMB) Circular A-11: Preparation, Submission and Execution of the Budget. OMB starts the budget process by issuing planning guidance (Circular A-11) in early spring to government agencies.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> While OMB Circular A-11 is posted on the OMB Web site, very few members of the public would even know of its existence, much less be able to find it. The timetable, for all practical purposes, is really only known by sophisticated users of budget information.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

69. Does the executive adhere to its timetable for the preparation and release of the budget?

- a. The executive adheres to the dates in its timetable.
- b. The executive adheres to most of the key dates in its timetable.
- c. The executive has difficulty adhering to most of the dates in its timetable.
- d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.
- e. Not applicable/other (please comment).

b

Citation and/or comment: In years in which a new president takes office, the budget is submitted later than the 1st Monday of February. For instance for FY 2002, the budget documents were submitted on April 9, 2001. (See: *Analytical Perspectives*, pg. 376.)

Peer Reviewer ONE Comment :

Peer Reviewer TWO Comment: Incoming presidents (who take office on January 20, mere days before the budget is due) used to be granted an extension for their budget submission through the enactment of a law, but nowadays the extension is granted informally. President's gain some flexibility with respect to timing by sending communications to Congress that are informally part of their budget. In 2001, for example, the president sent Congress a broad outline of his budget policies (*A Blueprint for New Beginnings: A Responsible Budget for America's Priorities*) on February 28, about six weeks before his official budget submission on April 9. In some years, the submission of the president's *Mid-Session Review* (due July 15) has been significantly advanced or delayed, to as early as May or as late as September; some have suggested that such variations occur because the president seeks to influence the legislative agenda with the release of news regarding good (or bad) budgetary developments.

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| <p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked the answer as “d”: Some legislators give private advice, but there is no system of consultation with legislators.</p> <p>Researcher Response to comment: There certainly are some informal discussions, so this could be “c” instead of “d.”</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” This is an informal process, but the president does indeed consult with key members, as do agency leaders for significant proposals to be presented as well as to prepare for publication of the fiscal targets.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose “c” to maintain consistency across countries.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div> |
| <p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Many members of the public give private advice, but there is no system of consultation with the public.</p> <p>Peer Reviewer ONE Comment: I agree with the answer which could be further justified by the established concept that all memos and papers prepared during the executive budget formulation process are considered by OMB to be “pre-decisional” which means they cannot be shared with the public or the Congress.</p> <p>Peer Reviewer TWO Comment:</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |

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| <p>72. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div> |
| <p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div> |

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| <p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div> |
| Legislative Approval of the Budget | |
| <p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The US Congress receives the president’s budget no later than the 1st Monday of February, nearly 8 months before the start of the fiscal year.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> As mentioned earlier, in transition years (which may occur as often as every fourth year under regular procedures), the incoming president may not officially submit his budget until April or May, 5 or 6 months before the start of the fiscal year.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

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

b

Citation and/or comment:

The researcher marked the answer as “b.” [The Senate's](#) and [the House's](#) budget committees hold public hearings on the budget. Usually the hearings start with a testimony from the Congressional Budget Office director on the budget and economic outlook, followed by testimony of the Office of Management and Budget’s director on the budget proposals. Other hearings during the year include testimony from the public.

Research Response to Comment: There certainly are many hearings on budget before many committees, but most of those hearings – particularly with public constituencies -- are about specific proposals, not about the macroeconomic and fiscal framework of the budget. An “a” could be appropriate, but the narrow focus of most of the hearings with public witnesses led me to put “b.”

Peer Reviewer ONE Comment: The Congress also hears from the Chairman of the Federal Reserve Board on the budget and the economy.

Peer Reviewer TWO Comment: Congress is a fragmented institution in which power is widely dispersed. Nearly every committee of the House and Senate, as well as the Joint Economic Committee (JEC), hold hearings on some aspect of fiscal and budgetary policy. While some committees focus only on particular parts of the budget, several committees other than the House and Senate Budget Committees hold hearings on broader, macroeconomic issues, including the JEC, the tax committees, and the appropriations committees (sometimes). Given the wide range of committee involvement in this area, many opportunities are afforded to various “constituencies” to participate. Therefore, “a” might be a more appropriate response.

IBP Comment: IBP editors chose answer “b” in light of limited hearings on macroeconomic topics.

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| <p>77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In addition to hearings by the House and Senate Budget Committees, the Appropriations Committees and a number of authorizing committees of both houses hold hearings on individual budgets.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Hearings on government agencies' budgets are usually heard from the respective agency's head and outside experts in the respective policy field.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> The executive generally responds to requests from majority committee chairs and particularly from appropriations committees. There are some matters where it will not respond quickly or at all, particularly for certain requests from the minority on committees and requests for information that it considers part of the internal executive deliberative process.</p> <p><u>Peer Reviewer TWO Comment:</u> Agency heads are expected to present a great deal more detail on the President’s proposals when they appear before congressional committees and usually provide printed copies of their “justification” materials. Additionally, they submit written responses to some questions when requested to do so by a member of Congress. As indicated, agency efforts in this regard are not always timely or appropriate (or adequate).</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the legislature is provided extensive information on all spending on secret items. b. Yes, the legislature is provided information on spending on secret items, but some details are excluded. c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. d. No, the legislature is provided no information on secret items. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> As reflected in current revelations regarding executive agency activity in support of the Global War on Terror, while “extensive” information on secret activities (and the spending associated with them) may be provided to Congress, it may not receive the information it needs on certain sensitive matters (at least in a timely manner).</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority to amend the budget. b. Yes, the legislature has authority to amend the budget, with some limitations. c. Yes, the legislature has authority to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority to amend the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> After receiving and reviewing the president’s budget, the US Congress adopts a plan (called concurrent resolution on the budget) that sets Congressional priorities for the budget, which may differ significantly from what the president proposed. Congressional appropriations, authorizing, and tax committees then draft legislation to implement the budget as Congress sees fit. These budget bills have to be approved by the full Congress and signed into law by the president. The president has only veto power over these bills (meaning that he does not have line item veto powers).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Appropriation legislation for FY 2005 includes program-level detail.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> About one-third of spending is provided in annual appropriations acts, which provide funds in “lump sum” amounts on an account basis. Major administrative units have from several to many accounts that fund them, and each account covers numerous programs. Program-level funding usually is not designated in the legislation, but instead is indicated in committee reports and other documents that support the legislation. Although the program-level funding designations in committee reports usually are not legally binding, the agencies largely adhere to them. “Program-level detail” in mandatory spending acts usually involves such things as eligibility criteria, benefit schedules, indexation formulae, and so forth.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| Executive’s Implementation of the Budget | |
| <p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the Monthly Treasury Statements main page.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year report cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Table 3, pg. 5 of the September 2005 Monthly Treasury Statement.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Table 3, pg. 5 of the September 2005 Monthly Treasury Statement.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the Monthly Treasury Statements main page.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Table 3, pg. 5 of the September 2005 Monthly Treasury Statement.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Table 3, pg. 5 of the September 2005 Monthly Treasury Statement.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Monthly Statement of the Public Debt of the United States.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See: Monthly Statement of the Public Debt of the United States.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Monthly reports are released the 8th workday of the following month.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See: Mid-Session Review of the Budget – Economic Assumptions chapter (pg. 11).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Mid-Session Review discusses spending in a special chapter (see Chapter Spending – pg. 21 of the report).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Summary Tables 9 – 12, starting at pg. 30 of the <i>Report</i>.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">b</div> |
| <p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See: Chapter <i>Receipts</i> (pg. 21 of the <i>Report</i>).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">a</div> |

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

- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
- b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. No, the executive shifts funds between administrative units without seeking input from the legislature.
- e. Not applicable/other (please comment).

a

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

Peer Reviewer ONE Comment :

Peer Reviewer TWO Comment: All transfers of funds (shifting from one account to another) require the enactment of a law. In many instances, a grant of general transfer authority (usually limited to a particular amount or percentage each year) is provided in advance for the duration of the annual appropriations act; at other times, specific transfers are provided in legislation as developments warrant. Reprogramming (shifting from one project to another within an account) increasingly is subject to procedures specified in the text of the annual appropriations act; in addition to requiring advance notification to the House and Senate Appropriations Committees, the statutory procedures contain many other limitations on the use of the authority. In official statements issued upon signing spending legislation into law, the current president usually indicates that he regards reporting requirements as non-binding under the Constitution.

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| <p>98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Specific legal authority is sometimes granted that allows an agency in certain circumstances to enter into “single-source” or other contracts without following the normal open and competitive procedures.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In recent years, the cost of the on-going war in Iraq, has been funded through supplemental appropriations not included in the original president’s budget, but the Congress must enact legislation providing the supplemental appropriations before the funds can be obligated.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u> The executive has some flexibility to engage in supplemental spending for ongoing military activities when Congress is tardy in enacting a supplemental appropriations act for this purpose. The <i>Feed and Forage Act</i>, enacted in an earlier century, gives the president limited but critical authority to continue such military operations; the authority has been used sparingly in recent decades.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

100. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

b

Citation and/or comment: For FY 2005, \$94 billion in supplemental funding were enacted. This represents approximately 3% of total expenditures, and approximately 12% of discretionary spending. Supplemental appropriations have been unusually large in recent years, with supplemental appropriations funding the response to the September 11 terrorist attacks, the wars in Iraq and Afghanistan, and relief and reconstruction related to the devastating hurricanes in the Gulf Coast. For most of the decade prior to 2001 supplemental appropriations represented less than 1 percent of total federal funding.

While providing initial funding for the wars in Iraq and Afghanistan and the response to Hurricane Katrina through supplementals was unavoidable, excluding all of the subsequent funding for those purposes from regular budget requests represents a policy choice of the Bush administration.

Peer Reviewer ONE Comment :

Peer Reviewer TWO Comment: Advocates of this approach argue that it avoids clouding the issues in the “regular” part of the defense budget and avoids delaying critically needed war funds that might become entangled in unrelated issues if considered as part of the “regular” appropriations process. Critics of the approach argue that it removes such spending from a more deliberate and careful review process.

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| <p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> While funds may be appropriated for a broad purpose, a purpose must be specified in the appropriation language.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| Executive's Year-End Report and the Supreme Audit Institution | |
| <p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Final Monthly Treasury Report for a fiscal year is released within a few weeks after the end of the fiscal year. The 2005 Combined Statement was released on December 7, 2005 for the FY ended September 30th. The 2005 Financial Report of the U.S. Government, with fiscal year 2005 results shown on an accrual basis, was released December 15, 2005.</p> <p><u>Peer Reviewer ONE Comment:</u> The president's budget proposal also contains year-end spending totals for revenues and spending in the aggregate and by individual program. The financial report of the government provides actual totals on an accrual, rather than a cash basis, with differing reporting structures than are used in the budget.</p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?

- a. Yes, all data on actual outcomes have been audited.
- b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
- c. Less than two-thirds of the data on actual outcomes have been audited.
- d. None of the data on actual outcomes has been audited, or a year-end report is not released.
- e. Not applicable/other (please comment).

a

Citation and/or comment:

The researcher marked this answer as “a.” Current law requires the Government Accountability Office to audit the consolidated financial statements of the U.S. government, which along with GAO’s report on them, appear in the [Financial Report of the U.S. Government](#). GAO stated in on page 1 of that report that “For the ninth consecutive year, certain material weaknesses in internal control and in selected accounting and financial reported practices resulted in conditions that continued to prevent us from being able to provide the Congress and the American people an opinion as to whether the consolidated financial statements of the U.S. government were fairly stated in conformity with U.S. generally accepted accounting principles (GAAP).”

Researcher Response to Comment: The choice of correct answer depends on what is meant by “all data on actual outcomes” have been audited. If it means that, in the aggregate, all funds have been audited, then “a” is correct – that is, there is no portion of the budget that has been excluded from the audits. If it means have all accounts been audited, then clearly that has not happened and “c” is probably right.

Peer Reviewer ONE Comment: This is a more difficult question than it seems for the U.S. The GAO does audit the financial statements but they are presented on an accrual basis and the net costs of agencies are audited. While the audits cover the accounting systems and accounts that service all budgetary accounts and programs, the audits themselves do not audit the budgetary data on each individual program or account. A supplemental statement of budgetary resources is subject to audit but it is presented at a very aggregate level, often the cost or “responsibility segment” defined for financial cost accounting purposes by the agency. While the audits certainly cover the systems and internal controls used to generate all financial data in the agency, including budgetary data, the specific financial and performance outcomes are not generally covered in these audits. Accordingly, I think that “c” would be the appropriate response. Interestingly, the second Hoover commission in the mid 1950s recommended that each budgetary account be audited, but this was ignored.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose “a” to maintain consistency across countries.

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| <p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The <i>Analytical Perspectives</i> volume of the president's FY 2005 budget includes a chapter, 19. Comparison of Actual to Estimated Totals, that provides estimates and an explanation of the differences between expenditures that were expected when the budget for the most recently completed fiscal year (FY 2003) was enacted and the actual expenditures for the fiscal year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">a</div> |
| <p>105. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals), d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">b</div> |

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| <p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The <i>Analytical Perspectives</i> volume of the president's FY 2005 budget includes a chapter, 19. Comparison of Actual to Estimated Totals, that provides estimates and an explanation of the differences between revenues that were expected when the budget for the most recently completed fiscal year (FY 2003) was enacted and the actual revenues for the fiscal year.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The chapter entitled, <i>Economy, Federal Budget and Federal Debt</i> in The FY 2005 Financial Report (pg 15) gives the actual economic outcomes for that fiscal year. The <i>Economic Assumptions</i> and <i>Comparison of Actual to Estimated Totals</i> chapters in the <i>Analytical Perspectives</i> volume of the budget provide estimates and an explanation of how economic assumptions have changed since the previous president's budget was submitted and how those changes have affected revenues and expenditures, but there is no presentation of how economic outcomes for the most recently completed fiscal year differed from the economic assumptions for that year when the budget for that year was enacted.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div> |

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| <p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Agency annual performance reports compare performance targets and results.</p> <p><u>Peer Reviewer ONE Comment</u> : The actual performance achieved is compared with performance targets in the agencies' annual performance reports which is technically not part of the budget itself.</p> <p><u>Peer Reviewer TWO Comment</u>:</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Agency annual performance reports compare performance targets and results.</p> <p><u>Peer Reviewer ONE Comment</u>: See Question 108.</p> <p><u>Peer Reviewer TWO Comment</u>:</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> As there is no anti-poverty set of policies set in the budget (only certain programs geared at low-income families), the year-end report of relevant agencies shows actual and appropriated BA for those programs.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div> |
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111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?

- a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key issues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented on extra-budgetary funds, or such a report is not released.
- e. Not applicable/other (please comment).

a

Citation and/or comment: The U.S. generally does not have extra-budgetary funds. The Social Security program and the Postal Service are technically “off-budget,” but their transactions are generally treated as part of the budget for most purposes. The operations of the Board of Governors of the Federal Reserve and of private government-sponsored-enterprises (such as the Federal National Mortgage Association — known as Fannie Mae) are not included in most budget displays but the *Budget Appendix* provides information about them (pgs. 1227-1234 of the [FY 2005 Budget Appendix](#)). Information on the Board of Governors of the Federal Reserve and government-sponsored enterprises is not included in the Financial Report of the U.S. Government.

Peer Reviewer ONE Comment: Depending on the definitions used, the cash deposits of Treasury as part of its cash management as well as the cash disbursements for credit programs are “below the line” items that are reported in the budget. Data are presented comparing the aggregate levels of these items across several years, but I would agree with the response category here.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose “a” for this answer to maintain consistency with guidance provided for completing the questionnaire in the *IBP Guide to the Open Budget Questionnaire*, and to reflect the information on social insurance schemes that is included as part of the unified budget presentation in the U.S.

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| <p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The 2005 Financial Report of the U.S. Government was released 2 and one-half months after the end of fiscal year 2005. See comment on question 103 as to the audit status of that report.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, or the reports have not been released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See comment on Question 103.</p> <p><u>Peer Reviewer ONE Comment:</u> I would agree with the answer but qualify that all the systems and controls governing all expenditures have been audited. Most programs themselves are not audited individually. Unless they happen to be materially significant to the agencies' totals or they happen to be included in samples.</p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See: GAO Statement on the 2005 Financial Report.</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>115. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ul style="list-style-type: none"> a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked the answer as “e”:</u> See comment on Question 111.</p> <p><u>Peer Reviewer ONE Comment :</u> The GAO does from time to time audit the GSE’s and also assesses other extra budgetary operations such as the cash reserves accumulated by Treasury and these reports are made public. A more appropriate response to this question would be “a.”</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose “a” to maintain consistency across countries.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>118. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget for the Government Accountability Office is set in laws enacted by Congress and signed by the president (unless the Congress overrides a presidential veto).</p> <p><u>Peer Reviewer ONE Comment :</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> All reports are reviewed by the relevant committees that have jurisdiction over the issue addressed. Unlike some systems, the GAO does not report to a single committee on public accounts.</p> <p><u>Peer Reviewer TWO Comment:</u></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>120. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher chose the answer “d”: Response to comment: The reviewers are correct about what happens, but I am not sure what the appropriate answer is. Do letters to oversight committee’s count?</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” The executive is required to send correspondence to the Congressional oversight committees detailing actions taken to deal with GAO’s recommendations or reasons why such action will not be taken.</p> <p>Peer Reviewer TWO Comment: Sometimes the executive replies to the GAO by letter and the letter is included as an appendix to the GAO report on the matter.</p> <p>IBP Comment: IBP editors chose “b” to reflect the letters from the executive that are frequently included as part of published GAO reports.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Government Accountability Office, “Financial Audit: Significant Internal Control Weaknesses Remain in Preparing the Consolidated Financial Statements of the U.S. Government.”</p> <p>Peer Reviewer ONE Comment :</p> <p>Peer Reviewer TWO Comment:</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation and/or comment:

The researcher marked the answer as “e”: Expenditures related to secret programs are included in the expenditures of the agency responsible for the secret programs. The secret expenditures are thus included in the audit of that agency, although they would not be separately identified as secret expenditures in the audit reports.

Peer Reviewer ONE Comment: Beyond financial audits. The GAO does programmatic reviews of secret defense and security programs. Often a classified and an unclassified version of these reports are released.

Peer Reviewer TWO Comment: I do not have the knowledge or expertise to answer this question with any authority, but I would be surprised if audit reports on secret programs were not provided to the House and Senate defense and intelligence oversight committees (or at least the leadership of such committees).

IBP Comment: IBP editors chose answer “a” in light of peer reviewer observations.

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