

Open Budget Survey 2017

Questionnaire

United States

January 2018

COUNTRY QUESTIONNAIRE: UNITED STATES

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

Answer: FY 2017

Sources: The United States Government does not prepare a PBS.

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The United States Government does not prepare a PBS.

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: For purposes of formulating the Executive Budget Proposal, the Director of the Office of Management and Budget (OMB) issues an annual memorandum setting forth "guidance" to agencies (for example, see OMB Memorandum M-15-11, "Fiscal Year 2017 Budget Guidance," May 1, 2015, 8 pages). In this budget formulation process, the broad alignment of policy with available budgetary resources appropriate for a PBS is first presented in the EBP itself.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: FY 2017

Sources: The President is required to submit a budget for the United States Government to Congress each year by the Budget and Accounting Act of 1921, as amended. The requirement is codified in Title 31 (Money and Finance) of the United States Code (see especially 31 U.S.C. 1105). The United States Code is available on the Website of the U.S. Government Printing Office, at: <https://www.gpo.gov/fdsys/search/home.action> (<https://www.gpo.gov/fdsys/search/home.action>).

Peer Reviewer

Opinion: Agree

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

Answer: 9 February 2016

Sources: Pursuant to 31 U.S.C. 1105(a), the President must submit the annual budget to Congress “[o]n or after the first Monday in January but not later than the first Monday in February of each year.” The statutory deadline has been changed several times since it was established in 1921.

Comments: Researcher: In recent years, the President has tended to take advantage of all available time to prepare the budget, submitting it in February rather than January. In some instances, the President has submitted the budget days or weeks after the deadline without consequence. This delay often is attributed to the time needed to analyze the budgetary impact of a large amount of legislation enacted by Congress at the very end of the congressional session. For FY 2017, the first Monday in February was on the 1st. The President submitted the budget on February 9, eight days after the statutory deadline. A newly-elected President, who does not take office until January 20 following the November election, may not submit the budget until one or two months or so after the deadline (but typically submits an informal budget or economic plan in February in conjunction with an address to Congress).

Peer Reviewer

Opinion: Agree with Comments

Comments: I would only amplify the above comment to note that the Trump administration, after taking office on January 20th, submitted a full budget proposal for FY18 on May 23rd, 2017. This is not the budget covered by the IBP, but provides an example of how the timetable might work in a year following the election of a new president.

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

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

Answer: a. (100)

Sources: The EBP and supporting documents are made available free of charge on the Website of the Office of Management and Budget (<https://www.whitehouse.gov/omb> (<https://www.whitehouse.gov/omb>)) on the same day that the budget is submitted to Congress. Also, the EBP and supporting documents are made available at the same time free of charge on the Website of the U.S. Government Printing Office (<https://www.gpo.gov/fdsys/search/home.action> (<https://www.gpo.gov/fdsys/search/home.action>)).

Peer Reviewer

Opinion: Agree

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

Answer: 9 February 2016

Sources: The EBP is published in hard copy on the same day that it is made publicly available online.

Peer Reviewer

Opinion: Agree

Researcher response: Add to Sources: The EBP is entitled, "Budget of the United States Government, Fiscal Year 2017."

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

Answer: The date is indicated under the President's signature in the "Budget Message of the President" appearing at the front of the document. It always appears in this location.

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: <https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=BUDGET&browsePath=Fiscal+Year+2017&searchPath=Fiscal+Year+2017&leafLevelBrowse=false&isCollapsed=false&isOpen=true&packageid=BL2017-BUD&ycord=0>

Sources: The URL for the EBP on the U.S. Government Printing Office (GPO) Website is provided. (The URLs for budget documents on the GPO Website remain consistent over time, whereas URLs on the OMB Website for budget documents of a prior Administration may be dropped.)

Comments: Researcher: There are three main supporting documents to the EBP: (1) Budget of the United States Government, Fiscal Year 2017, Analytical Perspectives (<https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=BUDGET&browsePath=Fiscal+Year+2017&searchPath=Fiscal+Year+2017&leafLevelBrowse=false&isCollapsed=false&isOpen=true&packageid=BL2017-PER&ycord=575>); (2) Budget of the United States Government, Fiscal Year 2017, Appendix (<https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=BUDGET&browsePath=Fiscal+Year+2017&searchPath=Fiscal+Year+2017&leafLevelBrowse=false&isCollapsed=false&isOpen=true&packageid=BL>)

2017-APP&ycord=2061)); and (3) Budget of the United States Government, Fiscal Year 2017, Historical Tables (<https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=BUDGET&browsePath=Fiscal+Year+2017&searchPath=Fiscal+Year+2017&leafLevelBrowse=false&isCollapsed=false&isOpen=true&packageid=BL2017-TAB&ycord=1622>). In addition, executive departments and agencies submit materials that support the President's budget proposals. "Budget justification" documents prepared by each agency discuss relevant budget requests in much greater detail and are posted by each agency on its Website, generally within several weeks of the President's budget submission. With respect to the Department of the Interior, for example, there is a lengthy budget justification document for each bureau (called the "Green books") within the Department (see: <https://www.doi.gov/bpp/budget-justifications> (<https://www.doi.gov/bpp/budget-justifications>)). The Green book for the National Park Service alone exceeds 600 pages. Agency officials testify before the relevant House and Senate Appropriations subcommittees regarding the detail provided in the budget justification documents. The documents usually are tailored to the needs of the Appropriations Committees so that the necessary information is in a form that facilitates the Committees' preparation of the annual appropriations legislation. Agencies also prepare annual reports on agency performance that address progress made under the Strategic Plan and the Annual Performance Plan. These reports typically link budget data to goals and objectives. See, for example, the 2017 Performance Report of the Department of Health and Human Services (at: <https://www.hhs.gov/about/budget/fy2017/performance/index.html>... (<https://www.hhs.gov/about/budget/fy2017/performance/index.html>)). The Performance Reports typically are posted online at about the time the President's budget is submitted to Congress and sometimes is incorporated into the budget justification materials. Extensive performance information is made available at: www.performance.gov (<http://www.performance.gov>).

Peer Reviewer

Opinion: Agree

Researcher response: .

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

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

Answer: b.

Sources: On the OMB Website, under the "Budget" tab, there is a link to supplemental materials (<https://www.whitehouse.gov/omb/budget/Supplemental> (<https://www.whitehouse.gov/omb/budget/Supplemental>)). These materials include Excel (xlsx) files and CSV (comma separated values) files pertaining to object class analysis, balances of budget authority, federal credit supplements, the public budget database, and the history of economic assumptions.

Peer Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: Budget of the United States Government, Fiscal Year 2017

Sources: n/a

Peer Reviewer
Opinion: Agree

Researcher response: .

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: Years ago, the United States Government used to publish a citizens version of the budget as a separate document. Although such a document no longer is produced, the EBP and its supporting documents include materials that assist citizens in understanding the budget and the President's budget priorities. For example, the main budget document includes several chapters that highlight different aspects of the budget, such as "Building on Our Economic and Fiscal Progress," and is accompanied on the OMB Website by an "Overview" document that briefly summarizes key budget initiatives. Additionally, the Analytical Perspectives volume contains chapters explaining budget concepts, coverage of the budget, and the budget process.

Peer Reviewer

Opinion: Agree with Comments

Comments: No one should be fooled into believing that the kind of information cited by the researcher is an adequate substitute for a Citizens Guide to the Budget. A recent report prepared by a group of private researchers for the Bipartisan Policy Center explicitly recommended that the practice of publishing a Citizens Guide be re-instituted. See <https://cdn.bipartisanpolicy.org/wp-content/uploads/2016/11/...> (<https://cdn.bipartisanpolicy.org/wp-content/uploads/2016/11/BPC-Fixing-Fiscal-Myopia.pdf>)

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

Answer: FY 2016

Sources: Public Law 114-113, Consolidated Appropriations Act, 2016 (December 18, 2015), 129 Stat. 22-42-3128 (available on the Website of the Government Printing Office at: <https://www.gpo.gov/fdsys/browse/collection.action?collectio...>

(<https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=PLAW&browsePath=114%2FPUBLIC%2F%5B100+-+199%5D&isCollapsed=false&leafLevelBrowse=false&isDocumentResults=true&ycord=0>). (Note: "Stat." refers to the Statutes-at-Large, the chronological compilation of laws enacted by Congress; volume 129 covers the congressional session during calendar year 2015.)

Comments: Researcher: The federal budget is not enacted as a single document. Rather, the spending and revenues for a fiscal year derive from multiple enactments during the current legislative session as well as from laws enacted in prior years. For purposes of this survey, the "enacted budget" is considered to be the appropriations acts enacted each year; in most recent years, the 12 individual appropriations acts have been incorporated into a single omnibus (also called consolidated) appropriations act. After a fiscal year has begun, Congress usually enacts one or more "continuing resolutions" to provide stop-gap funding until one or more of the unfinished regular appropriations are enacted into law. Continuing resolutions sometimes are in the form of omnibus appropriations acts. For FY 2017, continuing resolutions enacted during the last quarter of 2016 provided funding through April 28, 2017 (thus allowing the incoming President to influence final decisions for that fiscal year). As of late April, 2017, Congress and the President were still working to finalize appropriations action for FY 2017. Accordingly, the year-end consolidated appropriations act for FY 2016, cited above, is regarded as the "enacted budget" for this survey.

Peer Reviewer

Opinion: Disagree

Suggested answer: The U.S. does not prepare an enacted budget. It does publish a full accounting of appropriations, but this currently accounts for only about 30 percent of all spending, and does not cover revenues at all.

Comments: I know that there is a disagreement between me, the researcher, and perhaps the IBP but I do not see how 12 appropriation bills that include 30 percent of spending, and do not include revenues, can be called an enacted budget. I think someone (CBO) should prepare a document that lays out the effect of all Congressional action, after Congress adjourns for the year.

IBP comment: Under the Open Budget Survey methodology, enacted appropriations bills are accepted as an Enacted Budget. As the peer reviewer notes, these bills do not cover all expenditures in the United States. In many countries, the appropriations bills do not cover the entire budget; in particular, they often exclude estimates related to revenue and debt. Some, like the United States, exclude programs that do not require an annual appropriation because their spending is dictated by permanent statutory authority. The preferred presentation would be for a country to publish detailed and comprehensive information about the entire budget once it has been approved by the legislature. But, under the OBS methodology, a country still receives credit for that part of the Enacted Budget that is made available to the public in a timely manner.

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

Answer: 18 December 2015

Sources: Public Law 114-113 was numbered H.R. 2029 during legislative action. (For extensive information on H.R. 2029, see www.congress.gov (<http://www.congress.gov>) and use the link "appropriations" toward the top of the page.)

Comments: Researcher: The legislature completed its action on H.R. 2029 on December 18 and the President signed it into law the same day. A legislative measure does not become a law unless it is approved by the President or the President's veto of the measure is overridden by super-majorities in the House and Senate.

Peer Reviewer

Opinion: Agree with Comments

Comments: Assuming that appropriations ARE considered the enacted budget, this response is correct. If it is not, then the response should be n/a.

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

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

Answer: a. (100)

Sources: The text of public laws is made available on the Website of the Government Printing Office at: <https://www.gpo.gov/fdsys/search/home.action> (<https://www.gpo.gov/fdsys/search/home.action>). The text usually becomes available on this Website several weeks to months after enactment, depending on the length and complexity of the measure and other factors. In the interim, however, the text can be accessed quickly at www.congress.gov (<http://www.congress.gov>) and found by bill number.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

Answer: 2 January 2016

Sources: The "enrolled bill" is made available on www.congress.gov (<http://www.congress.gov>) (see: <https://www.congress.gov/bill/114th-congress/house-bill/2029...> (<https://www.congress.gov/bill/114th-congress/house-bill/2029/text/enr>)).

Comments: Researcher: As indicated previously, the public law is made available on the Website of the Government Printing Office several weeks to months following enactment, but an interim copy of the measure is made available at www.congress.gov (<http://www.congress.gov>), usually within days following enactment. For Public Law 114-113, see the "enrolled" version of H.R. 2029, which is the version sent to the President for his approval.

Peer Reviewer

Opinion: Agree

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

Answer: For a high-priority measure like H.R. 2029, an enrolled version of the measure is prepared quickly for transmittal to the President. The electronic version of the enrolled measure is made available online for such measures usually within two weeks. In this instance, I added 15 days to the date of final legislative action (December 18).

Sources: www.congress.gov (<http://www.congress.gov>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

Answer: The enrolled version, the version transmitted to the President for his approval, is available on www.congress.gov (<http://www.congress.gov>) at: <https://www.congress.gov/bill/114th-congress/house-bill/2029...> (<https://www.congress.gov/bill/114th-congress/house-bill/2029/text/enr>). The Public Law version (prepared after the President's approval but identical in content to the enrolled version) is available on the GPO Website, under the "Public and Private Laws" link, 114th Congress, at: <https://www.gpo.gov/fdsys/browse/collection.action?collectio...> (<https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=PLAW&browsePath=114%2FPUBLIC%2F%5B100+-+199%5D&isCollapsed=false&leafLevelBrowse=false&isDocumentResults=true&ycord=0>).

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

Answer: Public Law 14-113, Consolidated Appropriations Act, 2016

Sources: www.congress.gov (<http://www.congress.gov>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: Although there is no Citizens Budget for the EB, the House and Senate Committees on Appropriations prepare legislative histories for each of the annual appropriations acts, including initial committee reports on the reported measures, as well as a joint explanatory statement contained in the conference agreement between the House and Senate. These items are published as committee reports and are available on the GPO Website (and through the "Appropriations" link at www.congress.gov (<http://www.congress.gov>)). If the House and Senate reach final agreement without a conference (and, therefore, no conference report is issued), the Chairman of the House Appropriations Committee typically is authorized to include explanatory materials in the daily record of floor proceedings, the Congressional Record (also available on the GPO Website). Further, the House and Senate Appropriations Committees prepare press statements and summaries for their legislation that can be accessed on their Websites (through www.house.gov (<http://www.house.gov>) and www.senate.gov (<http://www.senate.gov>)).

Peer Reviewer

Opinion: Agree with Comments

Comments: The committee reports referenced above in the comment, in my opinion, are so far from the intent of a citizens budget that I would not mention them. I think the answer is just "No".

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

Answer: FY 2017

Sources: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: Several decades ago, the United States Government included a Citizens Budget as part of the EBP. The document was included in the list of budget documents that made up the complete submission. When the Citizens Budget was discontinued, it was removed from the list of budget documents (and has not reappeared). Further, the detailed discuss of the budget process included in the Analytical Perspectives volume of the EBP does not refer to the preparation of a Citizens Budget for internal use only.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: FY 2016

Sources: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: n/a

Peer Reviewer
Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: (1) 13 September 2016 (for August) (2) 10 August 2016 (for July) (3) 13 July 2016 (for June) (4) 10 June 2016 (for May) (5) 11 May 2016 (for April) (6) 12 April 2016 (for March) (7) 10 March 2016 (for February)

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: Each Monthly Treasury Statement states in the Introduction on page 2 that the MTS "is normally released on the 8th workday of the month following the reporting month." The dates shown in the answer to the previous question correspond to the 8th workday of the month.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: <https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/b...>
(<https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/backissues.htm>)

Sources: n/a

Comments: Researcher: The URL cited above provides access to the current Monthly Treasury Statement as well as to all prior issues back to FY 1998. The Treasury Department also issues two related in-year documents, the Daily Treasury Statement (<http://fms.treas.gov/dts/overview.html>) and the quarterly Treasury Bulletin (<https://www.fiscal.treasury.gov/fsreports/rpt/treasBulletin/...> (https://www.fiscal.treasury.gov/fsreports/rpt/treasBulletin/treasBulletin_home.htm)).

Peer Reviewer
Opinion: Agree

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

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

Answer: a.

Sources: n/a

Comments: Researcher: The numerical data are available as ASCII Text files through February 2015 and as Excel files thereafter. These files are available at the same URL as the MTS document (<https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/b...> (<https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/backissues.htm>)).

Peer Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: Monthly Treasury Statement (the long title is: Monthly Treasury Statement of Receipts and Outlays of the United States Government For Fiscal Year 2016 Through August 31, 2016, and Other Periods).

Sources: n/a

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: FY 2016

Sources: 31 U.S.C. 1106 requires the President to submit a mid-year review (referred to as a "supplemental summary") of the budget to Congress on or before July 16 of each year.

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: n/a

Comments: Researcher: The fiscal year of the United States Government begins on October 1, three months before the calendar year with the same designation. Thus, FY 2016 ran from October 1, 2015 through September 30, 2016. The mid-point of FY 2016 occurred on March 31, 2016. For purposes of this survey, a "mid-year review" of FY 2016 occurred at two points while the fiscal year was underway --at the submission of the President's budget for FY 2017 in early February of 2016 (a little more than four months into the fiscal year) and at the submission of the Mid-Year Review for FY 2017 in mid-July of 2016 (nine and one-half months into the fiscal year). While these two documents focused principally on the President's proposals for FY 2017, they also addressed the implementation of the FY 2016 Enacted Budget and provided revisions in budget levels for that year. The submission of the two documents was centered about one month past the March 31 mid-point of FY 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree, provided that the inclusion of estimates for the current year (FY16) as a part of the proposal for the budget year (FY17) fits within the OBS guidelines for a MYR.

IBP comment: The U.S. Mid-Session Review includes information on the current year, and so is acceptable under the OBS methodology as a MYR.

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

Answer: 15 July 2016

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: The date is provided on the transmittal letter for the Mid-Session Review signed by the Director of the Office of Management and Budget and included at the front of the document.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: <https://www.whitehouse.gov/omb/budget/MSR> (<https://www.whitehouse.gov/omb/budget/MSR>)

Sources: <https://www.gpo.gov/fdsys/pkg/BUDGET-2017-MSR/pdf/BUDGET-2017-MSR/pdf/BUDGET-2017-MSR.pdf> (<https://www.gpo.gov/fdsys/pkg/BUDGET-2017-MSR/pdf/BUDGET-2017-MSR.pdf>)

Comments: Researcher: The Mid-Session Review also is available on the Website of the U.S. Government Printing Office at: <https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=BUDGET&browsePath=Fiscal+Year+2017&isCollapsed=false&leafLevelBrowse=false&isDocumentResults=true&ycord=0>

Peer Reviewer
Opinion: Agree

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

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

Answer: c.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: e.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: Budget of the United States Government, Fiscal Year 2017, Mid-Session Review

Sources: n/a

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: FY 2015

Sources: n/a

Peer Reviewer

Opinion: Agree

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

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: 25 February 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Researcher response: Add to Sources: The YER is entitled, the "Financial Report of the United States Government."

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

Answer: The date was included in the "Message" signed by the Secretary of the Treasury located at the front of the document.

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)

Sources: n/a

Peer Reviewer

Opinion: Agree

Researcher response: Add to Sources: The YER is entitled, Financial Report of the United States Government.The Combined Statement of Receipts, Outlays, and Balances (for FY 2015), December 15, 2016, available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/cs2015/index.htm>.Add to Comments: In addition to the YER, agencies prepare annual performance reports that link budget data with proposals and evaluations regarding agency objectives and goals, mainly by mission area. Performance reports are made available on each agency's Website. The 2017 annual report for the Department of Health and Human Services, for example, covers the goals and objectives in the Department's Strategic Plan for FY 2014-FY 2018 and addresses results through the end of fiscal year 2015 (available at: <https://www.hhs.gov/about/budget/fy2017/performance/index.html>). The report assesses agency performance with respect to four goals, and up to six objectives within each goal (e.g., Goal 2, Objective E, improve laboratory, surveillance and epidemiology capacity). The report noted for this objective that the number of new epidemiologists trained under a program led by the Centers for Disease Control more than doubled from 2012 to 2014 but would remain level for three additional fiscal years.Agency performance information also is provided at a centralized government Website, www.performance.gov (<http://www.performance.gov>).

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

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

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

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

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

e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

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

Answer: Financial Report of the United States Government, Fiscal Year 2015

Sources: 31 U.S.C. 331(e) requires the Secretary of the Treasury, in coordination with the Director of the Office of Management and Budget, to issue by March 31 of each year a Financial Report of the United States Government for the preceding fiscal year.

Comments: Researcher: Article 1, Section 9, Clause 7 of the United States Constitution requires the executive to submit a year-end report on receipts and outlays, which is satisfied by the annual publication of the Combined Statement of Receipts, Outlays and Balances of the United States Government ("Combined Statement") by the Department of the Treasury. See also the reporting requirement in 31 U.S.C. 3513(a). The Combined Statement for FY 2015 may be accessed at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/curre...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/current_rpt.htm). For purposes of this survey, the Financial Report of the United States Government, referred to above, is regarded as the YER.

Peer Reviewer

Opinion: Agree

Researcher response: Add to Sources: Combined Statement of Receipts, Outlays, and Balances of the United States Government (for Fiscal Year 2015). Add to Comments: For an example of an agency performance report, see the Fiscal Year 2017 Annual Performance Plan and Report (Department of Health and Human Services, February 2016, available at: <https://www.hhs.gov/about/budget/fy2017/performance/index.ht...> (<https://www.hhs.gov/about/budget/fy2017/performance/index.html>)).

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

a. Yes

b. No

Answer: a.

Sources: n/a

Comments: Researcher: The Citizens Guide to the Fiscal Year 2015 Financial Report of the United States Government is included as a separate section in that report (pages 1-8) and may be accessed at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm). In addition, the Government Accountability Office (GAO) published a 32-page report in 2009 that also serves as a citizens guide to the financial report, "Understanding the Primary Components of the Annual Financial Report of the United States Government," GAO-09-946SP, September 25, 2009. The GAO report may be accessed at: <http://www.gao.gov/products/GAO-09-946SP> (<http://www.gao.gov/products/GAO-09-946SP>).

Peer Reviewer

Opinion: Agree

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

Answer: FY 2015

Sources: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: 25 February 2016

Sources: The Comptroller General of the United States (the head of the Government Accountability Office) is required to prepare this audit report by 31 U.S.C. 331(e)(2).

Peer Reviewer
Opinion: Agree

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

Answer: The audit report is included in the Financial Report of the United States Government discussed in the previous section and carries the same publication date. The "Statement of the Comptroller General of the United States" (on pages 37-45 of the Financial Report) pertaining to the audit report is dated 25 February 2016 on the first page.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: The audit report is included in the Financial Report of the United States Government, which is available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm). At this Website,

link to "U.S. Government Accountability Office (GAO) Auditor's Report."

Sources: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: c.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: e.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: U.S. Government Accountability Office Independent Auditor's Report.

Sources: n/a

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: The Citizens Guide to the YER (Financial Report of the United States Government), discussed in the previous section, contains useful information regarding the audit report.

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: Documents pertaining mainly to the President's budget and budget execution are found on the Websites of the Office of Management and Budget (<https://www.whitehouse.gov/omb> (<https://www.whitehouse.gov/omb>)) and the Department of the Treasury, Bureau of the Fiscal Service (<https://www.fiscal.treasury.gov/fsindex.htm> (<https://www.fiscal.treasury.gov/fsindex.htm>)). With respect to actions on budgetary legislation by Congress, key Websites include the Congressional Budget Office (www.cbo.gov (<http://www.cbo.gov>)) and the Government Accountability Office (www.gao.gov (<http://www.gao.gov>)). Committees with jurisdiction over appropriations (the House and Senate Appropriations Committees); revenues, debt, and certain entitlement spending (the House Ways and Means Committee and the Senate Finance Committee); budget plans (the House and Senate Budget Committees); and other related matters may be found generally at: www.house.gov (<http://www.house.gov>), www.senate.gov (<http://www.senate.gov>), and www.congress.gov (<http://www.congress.gov>). With respect to judicial review of budgetary legislation, the principal Website is for the U.S. Supreme Court (<https://www.supremecourt.gov/> (<https://www.supremecourt.gov/>)).

Comments: Researcher: The budget process for the United States Government is very complex, involving the diffusion of authority among many different actors, including: (1) in the executive branch, the President, the Office of Management and Budget, the Department of the Treasury, budget offices in dozens of departments and agencies, and others; (2) in the legislative branch, the two co-equal chambers (the House of Representatives and the Senate), congressional committees (typically with separate majority and minority sides), congressional support agencies (the Congressional Budget Office, the Congressional Research Service, and the Government Accountability Office), and others; and (3) in the legislative branch, the Supreme Court and lesser courts. The President plays a key role in submitting a budget for the United States Government and overseeing budget execution, Congress plays a key role in developing and enacting budgetary legislation (typically with the President's concurrence), and the courts play a key role in providing judicial review of laws with problematic budget policy and process issues. All of these entities have Websites that provide information related to budgetary matters and are too numerous to mention individually. For this reason, only a selected listing of the most important Websites is provided above.

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: With respect to the President's budget, at the OMB Website (<https://www.whitehouse.gov/omb> (<https://www.whitehouse.gov/omb>)), see the links to "Historical Tables" and "Supplemental Materials" under the "Budget" tab. In addition, individual tables in the "Historical Tables" volume can be downloaded separately as Excel files at the Website of the U.S. Government Printing Office (<https://www.gpo.gov/fdsys/search/pagedetails.action?collectionCode=BUDGET&granuleId=&packageId=BUDGET-2017-TAB&fromBrowse=true>). The Website of the Congressional Budget Office (<https://www.cbo.gov> (<https://www.cbo.gov>)) also provides current and historical information on budget levels in a consolidated manner. See, especially, the annual Budget and Economic Outlook report (<https://www.cbo.gov/about/products/RecurringReports#1> (<https://www.cbo.gov/about/products/RecurringReports#1>)).

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: See the discussion of the previous question, GQ-1b.

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: See the previous discussion of information available at the CBO Website. Also, the most pertinent document on the OMB Website probably is the Analytical Perspectives volume, which makes use of traditional charts and figures.

Peer Reviewer
Opinion: Agree with Comments
Comments: I agree with the score. I think that CBO has gone much further than OMB in the use of infographics. CBO in general is more interested in illuminating fiscal trends for the public than is OMB, which statutorily is attempting to support the President's policies in particular.

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

- a. Yes
- b. No

Answer: a.

Sources: Many different federal laws, some complex and lengthy, deal with financial management and auditing. Some of them are codified in Title 31 (Money and Finance) of the United States Code. Important financial management laws and related OMB circulars, memoranda, and bulletins, are listed individually by OMB's Office of Federal Financial Management at: https://www.whitehouse.gov/omb/financial_ffs_ffmia (https://www.whitehouse.gov/omb/financial_ffs_ffmia).

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: There are various federal laws and regulations that deal with such matters as access to information and government transparency. One major example is the Freedom of Information Act (Public Law 89-487), administered by the Department of Justice, Office of Information Policy (<https://www.justice.gov/oip>) (<https://www.justice.gov/oip>). Other key examples include the Government in the Sunshine Act (Public Law 94-409) and the Federal Advisory Committee Act (Public Law 92-463).

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: The main volume of the EBP, "Budget of the United States Government, Fiscal Year 2017," and the three supporting volumes: (1) Appendix; (2) Analytical Perspectives; and (3) Historical Tables, all present expenditures for the budget year that are classified by administrative unit. They are available on the Website of the Office of Management and Budget (<https://www.whitehouse.gov/omb>) and the Government Printing Office (<https://www.gpo.gov/fdsys/search/home.action>)).

Comments: Researcher: The main volume of the President's annual budget submission (the EBP), the "Budget" volume, has de-emphasized presentation by administrative unit in recent years and now provides only minimal information on spending by department and agency (see Table S-11, Funding Levels for Appropriated ("Discretionary") Programs by Agency, pages 161-162), but extensive information of this type is provided in the three supporting volumes. The "Analytical Perspectives" volume provides information in Table 29-1, Federal Budget by Agency and Account, which is not part of the printed volume but is available online as a separate PDF file. In the "Historical Tables" volume, summary information on spending by department and major agency is provided mainly in: (1) Table 4.1, Outlays by Agency: 1962-2021, pages 85-91; and (2) Table 5.2, Budget Authority by Agency: 1976-2021, pages 117-122. Finally, the "Appendix" volume provides extensive information for each account within administrative units; see, for example, the presentation regarding the Department of Agriculture on pages 61-187.

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

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

Comments: Researcher: Spending is presented by functional classification in various ways throughout the budget documents, especially in the "Historical Tables" volume. For example, see the following tables in that volume: (1) Table 3.1, Outlays by Function and Superfunction, 1940-2021, pages 54-63; (2) Table 3.2, Outlays by Function and Subfunction, 1962-2021, pages 64-84; and (3) Table 5.1, Budget Authority by Function and Subfunction, 1976-2021, pages 99-116.

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

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

Comments: Researcher: The functional classifications used in the President's budget volumes overlap considerably with international standards, although there are some differences, as is to be expected. The President's budget currently uses 20 functional classifications (the scheme has changed over time). Compared to the UN's COFOG, the President's budget uses a greater number of top-level functions, but fewer subfunctions. Because of the significant overlap, no crosswalk is provided. (See the discussion of budget functions in the "Analytical Perspectives" volume on page 104.)

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, Object Class Analysis (available on the OMB Website under "Supplemental Materials"). Also, see the volumes of the President's budget listed in the response to Question 001, particularly the "Analytical Perspectives" volume.

Comments: Researcher: The Object Class Analysis is the primary source for this information and provides data on spending by purpose (e.g., personnel compensation and benefits; acquisition of assets). In addition, several chapters in the "Analytical Perspectives" volume discuss spending by broad economic purpose, including Federal Investment (pages 293-298), Research and Development (pages 299-306), and Credit and Insurance (pages 307-334).

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: See the "Object Class Analysis" volume of the President's budget cited in the response to Question 004.

Comments: Researcher: The economic classifications used in the President's budget seem generally to adhere to international classifications outlined by the IMF document.

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, Appendix.

Comments: Researcher: The "Appendix" volume mainly provides information on the basis of the more than 1,000 accounts in the budget. In some, but not most, cases, an account might be viewed as a program. In most instances, however, separate programs are identified under each account. Following the submission of the President's budget, much more detailed programmatic information is presented to Congress as part of the "justification process," in which department and agency heads appear before relevant subcommittees of the House and Senate Appropriations Committees (and other committees). Agency justification materials are put online at each agency's Website shortly after the President's budget is submitted.

Peer Reviewer
Opinion: Agree

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

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

Answer: b. (67)

Sources: Estimates are made for a multi-year period by administrative and functional classification. See the volumes of the President's budget listed in the response to Question 001, including, for example, the "Budget" volume (Table S-11, Funding Levels for Appropriated ("Discretionary") Programs by Agency, pages 161-162; the "Historical Tables" volume (Table 3-1, Outlays by Superfunction and Function, 1940-2021, pages 54-63); and two supplemental PDF files to the "Analytical Perspectives" volume (Table 28-1, Budget Authority and Outlays by Function, Category, and Program, and Table 29-1, Federal Budget by Agency and Account). Estimates by economic classification, in the "Object Class Analysis" volume, are made only for the budget year.

Comments: Researcher: Title 31 of the United States Code, Section 1105(a), requires that the President submit a five-year budget covering the budget year and the four succeeding fiscal years. In recent years, the practice has been to submit a 10-year budget. The fiscal year 2017 budget, for example, covers fiscal years 2017-2026. As noted under Sources, however, estimates by economic classification, in the "Object Class Analysis" volume, are made only for the budget year.

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, Analytical Perspectives. See supplemental PDF file, Table 29-1, Federal Budget by Agency and Account (459 pages).

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

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in the response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 153-210) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 36-53).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in the response to Question 001, especially the "Analytical Perspectives" volume (Chapter 13, Offsetting Collections and Offsetting Receipts, pages 211-223).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 153-210, and Chapter 13, Offsetting Collections and Receipts, pages 211-223) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 36-53).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 153-210) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 36-53).

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

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, "Budget" volume, Table S-13, Federal Government Finance and Debt, pages 164-165; "Analytical Perspectives" volume, (Chapter 4, Federal Borrowing and Debt, pages 33-48; and the "Historical Tables" volume (Section 7, Federal Debt, pages 156-161).

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

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, "Budget" volume, Table S-13, Federal Government Finance and Debt, pages 164-165; "Analytical Perspectives" volume, (Chapter 4, Federal Borrowing and Debt, pages 33-48; and the "Historical Tables" volume (Section 7, Federal Debt, pages 156-161).

Comments: Researcher: More detailed information on the debt of the United States Government is provided, outside of the President's budget submission, by the Treasury Department, especially by the Bureau of the Fiscal Service (https://www.fiscal.treasury.gov/fsreports/fs_reports_publica... (https://www.fiscal.treasury.gov/fsreports/fs_reports_publications.htm)). Two of the publications distributed by the Bureau, the Daily Treasury Statement and the Monthly Treasury Statement, provide information on the debt. While some of the detail cited above as "core" elements is excluded from these publications, a wealth of additional information is provided to form a detailed picture of the USG's debt status.

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Analytical Perspectives" volume (Chapter 2, Economic Assumptions and Interactions With the Budget, pages 9-20).

Comments: Researcher: The Economic Report of the President, prepared by the President's Council of Economic Advisers, also is submitted annually by the President to Congress in conjunction with his budget submission. The current and past reports may be found at: <https://www.whitehouse.gov/administration/eop/cea/economic-r...> (<https://www.whitehouse.gov/administration/eop/cea/economic-report-of-the-President>).

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Analytical Perspectives" volume (Chapter 2, Economic Assumptions and Interactions With the Budget, pages 9-20).

Comments: Researcher: In the cited document, see especially Table 2-4, Sensitivity of the Budget to Economic Assumptions, page 17.

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Budget" volume (Table S-2, Effect of Budget Proposals on Projected Deficits, pages 116-117, and Table S-4, Adjusted Baseline by Category, pages 120-121) and "Analytical Perspectives" volume (Chapter 25, Current Services Estimates, pages 369-379).

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

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Budget" volume (Table S-2, Effect of Budget Proposals on Projected Deficits, pages 116-117, and Table S-4, Adjusted Baseline by Category, pages 120-121) and "Analytical Perspectives" volume (Chapter 25, Current Services Estimates, pages 369-379).

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

Peer Reviewer

Opinion: Agree

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

functional classification)?

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

Answer: a. (100)

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

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

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

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in the response to Question 001, particularly the "Analytical Perspectives" volume (Chapter 27, Comparison of Actual to Estimated Totals, pages 395-399).

Comments: Researcher: Chapter 27 in the "Analytical Perspectives" volume, cited above, illustrates how spending (and revenue) estimates are continually revised from year to year for several factors, including administrative and legislative actions, changing economic circumstances, and technical matters. Review of the sources cited above for the FY 2016 and FY 2017 budget submissions shows that revisions were made for FY 2016 levels (BY-1) from one budget to the next. The President's budget for FY 2017 was submitted to Congress on February 9, 2016, more than four months after the start of BY-1 (FY 2016) on October 1, 2015; thus, it reflected roughly half a year's worth of actual expenditure data for BY-1. The basis for the data for BY-1 in the FY 2017 budget submission is discussed in the "Analytical Perspectives" volume, Chapter 9, Budget Concepts, page 114.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

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

Answer: a. (100)

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

Comments: Researcher: Amounts for BY-2 often are designated "actual" in these documents; amounts for BY-1 (the current year) and BY (the budget year) are designated "estimates."

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

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

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

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

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 153-210, and Chapter 13, Offsetting Collections and Receipts, pages 211-223) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 36-53).

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 153-210, and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 36-53).

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 153-210, and Chapter 27, Comparison of Actual to Estimated Totals, pages 395-399) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 36-53).

Comments: Researcher: Chapter 27 in the "Analytical Perspectives" volume, cited above, illustrates how revenue (and spending) estimates are continually revised from year to year for several factors, including administrative and legislative actions, changing economic circumstances, and technical matters. Review of the sources cited above for the FY 2016 and FY 2017 budget submissions shows that revisions were made for FY 2016 levels (BY-1) from one budget to the next. The President's budget for FY 2017 was submitted to Congress on February 9, 2016, more than four months after the start of BY-1 (FY 2016) on October 1, 2015; thus, it reflected roughly half a year's worth of actual revenue data for BY-1. The basis for the data for BY-1 in the FY 2017 budget submission is discussed in the "Analytical Perspectives" volume, Chapter 9, Budget Concepts, page 114.

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 153-210) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 36-53).

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 153-210) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 36-53).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in response to Question 001, especially the "Analytical Perspectives" volume (Chapter 12, Governmental Receipts, pages 153-210) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 36-53).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, "Budget" volume, Table S-13, Federal Government Finance and Debt, pages 164-165; "Analytical Perspectives" volume, (Chapter 4, Federal Borrowing and Debt, pages 33-48; and the "Historical Tables" volume (Section 7, Federal Debt, pages 156-161).

Comments: Researcher: The response to Question 014 applies to this question as well.

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, "Budget" volume, Table S-13, Federal Government Finance and Debt, pages 164-165; "Analytical Perspectives" volume, (Chapter 4, Federal Borrowing and Debt, pages 33-48; and the "Historical Tables" volume (Section 7, Federal Debt, pages 156-161).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Analytical Perspectives" volume (Chapter 10, Coverage of the Budget, pages 121-125) and "Appendix" volume (Social Security Trust Funds, pages 1229-1233, and Postal Service Fund, pages 1331-1333).

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

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The examples provided, I do not think, represent extrabudgetary funds as they are typically thought of as a matter of international practice. Spending, revenues, the deficit all include the transactions of the Social Security Trust Funds and the transactions of the Postal Service. Therefore, I think the proper answer is that, since the budget includes all transactions of the federal government, there are no extrabudgetary funds to report. If OBS staff think that these funds comport with the definition being used for purposes of this survey, then the answer is correct. I just wanted to flag this for consideration.

IBP comment: IBP agrees with the researcher's response.

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

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

Answer: a. (100)

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

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

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Analytical Perspectives" volume (Chapter 15, Aid to State and Local Governments, pages 269-280) and "Historical Tables" volume (Section 12, Federal Grants to State and Local Governments, pages 271-332).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The President's budget includes as supplementary material "Fact Sheets on Key Issues" (available at: <https://www.whitehouse.gov/omb/budget/key-issue-fact-sheets> (<https://www.whitehouse.gov/omb/budget/key-issue-fact-sheets>)). The 25 fact sheets for FY 2017 address such matters as (1) Supporting African-American Families; (2) Supporting Latino Families; (3) Supporting Women and Working Families; (4) Expanding Opportunities for People with Disabilities; and (5) Enhancing the Lives of Americans Living with HIV/AIDS, and Fighting the HIV/AIDS Epidemic. The fact sheets, however, do not present sufficient information to be counted for this survey.

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Appendix" volume and the "Analytical Perspectives" volume (Chapter 20, Credit and Insurance, pages 307-334).

Comments: Researcher: In recent years, Government-Sponsored Enterprises (GSEs) have transferred funds back to the United States Government in repayment of assistance provided earlier to combat the recession. Further, repayments are made by such entities as the Federal Housing Administration and the Tennessee Valley Authority.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: "Appendix" volume (Government-Sponsored Enterprises, pages 1369-1373) and "Analytical Perspectives" volume (Chapter 20, Credit and Insurance, pages 307-334).

Comments: Researcher: In Chapter 20 of the "Analytical Perspectives" volume, see especially "II. Credit in Various Sectors," pages 308-321.

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Analytical Perspectives" volume (Chapter 4, Federal Borrowing and Debt, pages 33-48, and Chapter 20, Credit and Insurance, pages 307-334).

Comments: Researcher: In addition to information on financial assets provided in the President's budget, additional information is provided in various reports of the Treasury Department, as mentioned previously (Daily Treasury Statement and Monthly Treasury Statement). Information on financial assets also is provided in the Financial Report of the United States Government (see discussion of the End-of-Year Report).

Peer Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: "Analytical Perspectives" volume, Chapter 4, Federal Borrowing and Debt, pages 33-48, and Chapter 18, Federal Investment, pages 293-298.

Comments: Researcher: The President's budget includes limited information on nonfinancial assets.

Peer Reviewer

Opinion: Agree with Comments

Comments: I think the answer is so close to (d) that it would be a more honest answer. The US government owns a lot of land and buildings, the value of which is not reported in the budget at all. The answer is technically correct, but if there was an option that said "The budget presents information on almost no nonfinancial assets", that would be more accurate.

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

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

Answer: e.

Sources: n/a

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

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in the response to Question 001, particularly the "Analytical Perspectives" volume (Chapter 3, Long-Term Budget Outlook, pages 21-31, and Chapter 20, Credit and Insurance, pages 307-334).

Comments: Researcher: Contingent liabilities, as defined in the question, are captured in the estimates for federal credit programs, as required by the Federal Credit Reform Act and subsequent modifications. In contrast to practices elsewhere, the estimates include projections of default. Detailed information for credit programs in applicable accounts is provided in credit schedules included in the "Appendix" volume and in the accompanying "budget justification" materials submitted by each agency. Long-term projections are made for major entitlement programs involving Social Security, Medicare, and Medicaid. A full range of the long-term contingent liabilities is provide in the annual Financial Report of the United States Government.

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Analytical Perspectives" volume. Chapter 3, Long-Term Budget Outlook, pages 21-31.

Comments: Researcher: The federal budget process has focused much more intensely in recent years on long-term budget trends as they have worsened and their implications have become more ominous, especially with regard to the Social Security, Medicare, and Medicaid programs.

Peer Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

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

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Analytical Perspectives" volume, Chapter 14, Tax Expenditures, pages 225-265.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: "Analytical Perspectives" volume, Chapter 12, Governmental Receipts, pages 153-210, and Chapter 26, Trust Funds and Federal Funds, pages 381-394.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: In the "Budget" volume, "The Budget Message of the President," pages 1-5, and individual chapters on such topics as "Building on Our Economic and Fiscal Progress" and "Meeting Our Greatest Challenges: Innovation to Forge a Better Future" address the relationship between policies and the budget in broad terms. The topics also are addressed in "Fiscal Year 2017 Budget Overview" (available as a separate file). The relationship also is addressed, by major areas and by individual agencies and programs, throughout the "Analytical Perspectives" and "Appendix" volumes.

Comments: Researcher: The Administration also maintains a comprehensive Website on performance goals, including their linkage to the budget, at: <https://www.performance.gov/> (<https://www.performance.gov/>). Goals are addressed in the context of initiatives and programs to achieve them.

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See the response to the previous question.

Comments: Researcher: While there is discussion of multiyear policy goals, the main focus in the budget documents is on those goals pertinent to the budget year. For further discussion, see https://www.performance.gov (https://www.performance.gov).

Peer Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: See the volumes of the President's budget listed in the response to Question 001, especially the "Appendix" Volume and, in the "Analytical Perspectives" volume, Chapter 5, Social Indicators, pages 51-60; Chapter 6, Delivering a High-Performance Government, pages 61-67; Chapter 7, Building the Capacity to Produce and Use Evidence, pages 69-77; and Chapter 8, Strengthening the Federal Workforce, pages 79-94.

Comments: Researcher: Nonfinancial data on inputs are discussed in several chapters in the "Analytical Perspectives" volume (cited above). Such inputs are referenced only for selected accounts in the "Appendix" volume and the "budget justification" documents submitted by each agency. For example, see the 2017 Justification of Estimates for Appropriations Committees, prepared by the Agency for Healthcare Research and Quality (AHRQ), Department of Health and Human Services, available at: <https://www.ahrq.gov/cpi/about/mission/budget/2017/index.htm...> (<https://www.ahrq.gov/cpi/about/mission/budget/2017/index.html>).

Peer Reviewer

Opinion: Agree

IBP comment: IBP finds that some non-financial data on input is provided for each agency, which is sufficient for a "b" response. For instance, Table 8-2 in the Analytical Perspectives provides FTEs for each agency.

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

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

Answer: a. (100)

Sources: See the sources listed in the response to Question 049.

Comments: Researcher: Nonfinancial data on results and outcomes are discussed in several chapters in the "Analytical Perspectives" volume (cited above). Some outputs are referenced, mainly for agency-wide performance goals, in the "budget justification" documents submitted by each agency and in individual agency reports at www.performance.gov (<http://www.performance.gov>).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I think the answer is (c), unless one considers the budget justification materials prepared by the agencies to be part of the executive budget, which I do not, for the purposes of this exercise.

Researcher response: .

IBP comment: IBP accepts the materials provided on www.performance.gov (<http://www.performance.gov>) and the agency congressional justifications, which are supporting documents for the President's budget. All agencies provide these materials, and details on outputs are presented below the agency level, sufficient for an "a" response under OBS methodology.

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

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

Answer: b. (67)

Sources: See the sources listed in the response to Question 049.

Comments: Researcher: Performance targets tied to nonfinancial data on results are discussed in several chapters in the "Analytical Perspectives" volume (cited above). In addition, such targets are referenced for some accounts in the "budget justification" documents submitted by each agency and in the reports of individual agencies at www.performance.gov (<http://www.performance.gov>) (especially under the "Goals" tab).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I don't think performance.gov (<http://performance.gov>) is part of the executive budget, in the same way (but even more so) that I do not consider the budget justifications to be part of the budget.

IBP comment: IBP accepts the materials provided on www.performance.gov (<http://www.performance.gov>) (such as the agency performance plans) and the agency congressional justifications, which are supporting documents for the President's budget. However, it appears that some agencies did not release annual plans for the FY 2017 budget, but rather relied on targets set in multi-year strategic plans. As a result, a "b" response is more appropriate, under OBS methodology.

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

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

Answer: a. (100)

Sources: See the volumes of the President's budget listed in the response to Question 001, especially Table S-1, Mandatory and Receipt Totals, pages 129-158 in the "Budget" volume and Chapter 15, Aid to State and Local Governments, pages 269-280 in the "Analytical Perspectives" volume.

Comments: Researcher: The budget documents do not discuss spending and tax benefits for the impoverished in a single, unified presentation, but by the pertinent functional classifications (e.g., health, income security) and administrative units (e.g., the Department of Health and Human Services). Such programs are dispersed among a number of functional classifications and administrative units. Narrative discussions for these programs appear mainly in the "Appendix" volume and the "budget justification" documents submitted by each agency to Congress separately. The 2017 Economic Report of the President, issued in conjunction with the submission of the budget, discusses the matter in Chapter 3, Progress Reducing Inequality, pages 151-193. Finally, the "Fact Sheets on Key Issues" that supplement the President's budget submission discuss some pertinent aspects of the issue (see, for example, "Advancing Economic Opportunity and Mobility").

Peer Reviewer

Opinion: Agree with Comments

Comments: It is really somewhere between (a) and (b). There is narrative on how budget affects impoverished populations related to some programs, but not others.

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

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

Answer: a. (100)

Sources: n/a

Comments: Researcher: Deadlines for executive branch agencies regarding the preparation and revision of the budget submission are set forth in the Office of Management and Budget's Circular A-11 (Preparation, Submission and Execution of the Budget), which is updated annually. OMB also provides additional deadlines for agencies in Memorandums and Bulletins, such as the annual "budget guidance" memorandum for formulation (see, for example, OMB Memorandum M-15-11, Fiscal Year 2017 Budget Guidance, May 1, 2015, 8 pages). OMB Circulars, Memorandums, and Bulletins are maintained under the heading "Information for Agencies" on the OMB Website (<https://www.whitehouse.gov/omb>) (<https://www.whitehouse.gov/omb>)).

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: A Pre-Budget Statement is not prepared.

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: A Pre-Budget Statement is not prepared.

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: A Pre-Budget Statement is not prepared.

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: A Pre-Budget Statement is not prepared.

Peer Reviewer
Opinion: Agree

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

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

Answer: b.

Sources: n/a

Comments: Researcher: A Pre-Budget Statement is not prepared.

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Public Law 114-113, Consolidated Appropriations Act, 2016 (December 18, 2015) and explanatory materials inserted by the Chairman of the House Appropriations Committee (Mr. Rogers of Kentucky) into the Congressional Record of December 17, 2015 (114th Congress, 1st Session, Volume 161, Number 184, Book II (pages H9693-H10160) and Book III (pages H10161-H10471), available at: <https://www.congress.gov/congressional-record/2015/12/17> (<https://www.congress.gov/congressional-record/2015/12/17>).

Comments: Researcher: As indicated previously, the budget of the United States Government is not enacted in a single document or action, but instead involves the separate enactment of dozens of laws each year (and in prior years) and reflects the primacy of the Congress in making budgetary decisions. The most significant documents regarding the enacted budget are the public law and the congressional committee reports (House of Representatives, Senate, and conference) that accompany the budgetary legislation when it is considered. For most of the routine activities of federal agencies, the omnibus (or consolidated) appropriations act (funding much, if not all, of the activities normally funded by twelve separate regular appropriations acts) has been the principal funding law in recent years. Because one of the 12 regular appropriations bills becomes a "vehicle" for the text of the year-end consolidated appropriations act, the initial reports of the House and Senate Appropriations Committees on the selected bill do not address the final agreement and have little relevance. Also, in many cases, the House and Senate have not used the traditional conference committee to resolve their differences but have instead used other means. Accordingly, no conference report is prepared under these circumstances. As an alternative to a conference report (and the accompanying joint explanatory statement, which explains the conferees decisions), the Chairman of the House Appropriations Committee usually has been authorized to insert explanatory materials into the Congressional Record (the verbatim record of the daily floor proceedings of the House and Senate). Appropriations are provided to accounts based largely on administrative units.

Peer Reviewer

Opinion: Agree

Researcher response: In the case of omnibus appropriations acts, expenditure data is presented only by administrative unit.

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

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

Answer: a. (100)

Sources: See the discussion of sources for Question 059.

Comments: Researcher: Funding in the public law, and the explanations of funding decisions in committee reports and explanatory materials, are provided on the basis of accounts. The methodology for this survey equates accounts to programs. Actual funding amounts (not estimates) are specified in the text of the public law and enumerated in tabular form throughout the explanatory material cited above.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: See comments in the earlier section. There is no enacted budget. If you consider the appropriations that represent 30 percent of the budget to be the enacted budget, then the response is correct.

IBP comment: Under the Open Budget Survey methodology, enacted appropriations bills are accepted as an Enacted Budget. As the peer reviewer notes, these bills do not cover all expenditures in the United States. In many countries, the appropriations bills do not cover the entire budget; in particular, they often exclude estimates related to revenue and debt. Some, like the United States, exclude programs that do not require an annual appropriation because their spending is dictated by permanent statutory authority. The preferred presentation would be for a country to publish detailed and comprehensive information about the entire budget once it has been approved by the legislature. But, under the OBS methodology, a country still receives credit for that part of the Enacted Budget that is made available to the public in a timely manner.

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: See the discussion of sources in the response to Question 059.

Comments: Researcher: As discussed previously, the omnibus appropriations act (even when it is a continuing resolution, as is the case for FY 2016) is treated in this survey as the "enacted budget." Some collections made by federal agencies pursuant to appropriations acts are treated as offsets to spending (offsetting collections) rather than being deposited into the Treasury as revenue. For the most part, revenues derive from legislation under

the jurisdiction of the House Ways and Means Committee and the Senate Finance Committee and are not considered to be part of the enacted budget for purposes of this survey.

Peer Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

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

Answer: d.

Sources: See the discussion of sources in the response to Question 059.

Comments: Researcher: See the response to the previous question.

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: See the discussion of sources in the response to Question 059.

Comments: Researcher: Historically, legislation affecting borrowing and the debt is under the jurisdiction of the House Ways and Means Committee and the Senate Finance Committee and is not included in annual appropriations acts.

Peer Reviewer

Opinion: Agree

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

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: A Citizens Budget is not prepared.

Peer Reviewer

Opinion: Agree

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: A Citizens Budget is not prepared.

Peer Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: (1) Citizens Guide to the 2015 Financial Report of the United States Government:

https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm); and (2) Government Accountability Office, Understanding the Primary Components of the Annual Financial Report of the United States Government, GAO-09-946SP, September 25, 2009.

Comments: Researcher: A "Citizens Guide" is included at the beginning of the Year-End Report, the "Financial Report of the United States Government." In the report for 2015, see pages 2-8. Also, there is an accompanying report issued by the Government Accountability Office.

Peer Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Monthly Treasury Statement, August 2016 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/m...> (https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/mthTreasStmt_home.htm)).

Comments: Researcher: The Monthly Treasury Statement presents data on actual expenditures by agency and function. Data by agency, for example, is presented in Table 5, Outlays of the U.S. Government, August 2016 and Other Periods, pages 7-20; data by function is presented in Table 9, Summary of Receipts by Source, and Outlays by Function of the U.S. Government, August 2016 and Other Periods, page 34.

Peer Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

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

Answer: a. (100)

Sources: Monthly Treasury Statement, August 2016 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/m...> (https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/mthTreasStmt_home.htm)).

Comments: Researcher: See the citation to Table 5 in the previous question. It presents data by agency and account. In this survey, accounts equate to programs.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly Treasury Statement, August 2016 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/m...> (https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/mthTreasStmt_home.htm)).

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

Peer Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly Treasury Statement, August 2016 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/m...> (https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/mthTreasStmt_home.htm)).

Comments: Researcher: Data on revenues are provided in Table 4, Receipts of the U.S. Government, August 2016 and Other Periods, page 6. Data on undistributed offsetting receipts is provided in Table 5, cited previously.

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly Treasury Statement, August 2016 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/mthTreasStmt_home.htm).

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

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly Treasury Statement, August 2016 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/mthTreasStmt_home.htm).

Comments: Researcher: Table 4, cited previously, provides revenue data for the current month compared to current year-to-date and prior year-to-date levels.

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: Monthly Treasury Statement, August 2016 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/mthTreasStmt_home.htm). The quarterly Treasury Bulletin, June 2016 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/treasBulletin/>).

(https://www.fiscal.treasury.gov/fsreports/rpt/treasBulletin/treasBulletin_home.htm).

Comments: Researcher: In the Monthly Treasury Statement, Table 6, Means of Financing the Deficit or Disposition of the Surplus by the U.S. Government, August 2016 and Other Periods, page 21, shows net borrowing for the month compared to year-to-date amounts for the current and prior years. Also, Table 9, cited previously, shows monthly expenditure levels by the "Net Interest" function (900) (but not by the interest costs subfunction (901). In the Treasury Bulletin, Table FD-1, Summary of the Federal Debt, on page 22, shows the monthly amounts of debt outstanding.

Peer Reviewer
Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

Answer: a. (100)

Sources: Monthly Treasury Statement, August 2016 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/m...> (https://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/mthTreasStmt_home.htm)). The quarterly Treasury Bulletin, June 2016 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/treasBulletin/...> (https://www.fiscal.treasury.gov/fsreports/rpt/treasBulletin/treasBulletin_home.htm)). Daily Treasury Statement, November 10, 2016 (available at: <http://fms.treas.gov/dts/overview.html> (<http://fms.treas.gov/dts/overview.html>)).

Comments: Researcher: The three Treasury Department reports cited above, and the Monthly Statement on the Public Debt (available at: <https://www.treasurydirect.gov/govt/reports/pd/mspd/mspd.htm> (<https://www.treasurydirect.gov/govt/reports/pd/mspd/mspd.htm>)), collectively provide extensive data on the debt. Providing the split between bills, notes, and bonds covers the maturity profile requirement, and Table FD-5 in the Treasury Bulletin gives even more detail. Table PDO-1 and PDO-2 in the Treasury Bulletin provide interest rate information.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, Mid-Session Review, July 15, 2016 (available at: <https://www.whitehouse.gov/omb/budget/MSR> (<https://www.whitehouse.gov/omb/budget/MSR>)).

Comments: Researcher: In the Mid-Session Review, see the section "Economic Assumptions" on pages 5-10. In addition to explaining the updated assumptions for variables that comprise the forecast, it is compared to competing forecasts (e.g., the Congressional Budget Office and a panel of Blue Chip Economists).

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, Mid-Session Review, July 15, 2016 (available at: <https://www.whitehouse.gov/omb/budget/MSR> (<https://www.whitehouse.gov/omb/budget/MSR>)).

Comments: Researcher: In the Mid-Session Review, see the section "Expenditures" on pages 13-16. Changes in estimates due to the enactment of legislation, policy changes, and reestimates for technical and other factors are identified.

Peer Reviewer
Opinion: Agree

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

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

Answer: c. (33)

Sources: Budget of the United States Government, Fiscal Year 2017, Mid-Session Review, July 15, 2016 (available at: <https://www.whitehouse.gov/omb/budget/MSR> (<https://www.whitehouse.gov/omb/budget/MSR>)).

Comments: Researcher: The Mid-Session Review presents expenditure data by administrative units (see, for example, Table S-10, Funding Levels for Appropriated ("Discretionary") Programs by Agency, pages 59-60).

Peer Reviewer
Opinion: Agree

Researcher response: .

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

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

Answer: b. (67)

Sources: Budget of the United States Government, Fiscal Year 2017, Mid-Session Review, July 15, 2016 (available at: <https://www.whitehouse.gov/omb/budget/MSR> (<https://www.whitehouse.gov/omb/budget/MSR>)).

Peer Reviewer
Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, Mid-Session Review, July 15, 2016 (available at: <https://www.whitehouse.gov/omb/budget/MSR> (<https://www.whitehouse.gov/omb/budget/MSR>)).

Comments: Researcher: In the Mid-Session Review, see the section entitled "Receipts," pages 11-12. Also, see Table S-4, Adjusted Baseline by Category, pages 24-25.

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, Mid-Session Review, July 15, 2016 (available at: <https://www.whitehouse.gov/omb/budget/MSR> (<https://www.whitehouse.gov/omb/budget/MSR>)).

Comments: Researcher: In the Mid-Session Review, see the section entitled "Receipts," pages 11-12.

Peer Reviewer
Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget of the United States Government, Fiscal Year 2017, Mid-Session Review, July 15, 2016 (available at: <https://www.whitehouse.gov/omb/budget/MSR> (<https://www.whitehouse.gov/omb/budget/MSR>)).

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Budget of the United States Government, Fiscal Year 2017, Mid-Session Review, July 15, 2016 (available at: <https://www.whitehouse.gov/omb/budget/MSR> (<https://www.whitehouse.gov/omb/budget/MSR>)).

Comments: Researcher: In the Mid-Session Review, see Table S-11, Federal Government Financing and Debt, pages 61-62.

Peer Reviewer
Opinion: Disagree
Suggested answer: c.

Comments: Table s-11 in the Midsession review that is cited seems to include updated information on borrowing and debt, but I do not see anywhere where there is a comparison of the original and updated estimates. Therefore, I think the appropriate answer is (c).

Researcher response: PR's comments are noted. For comparisons, see See Table 1 (changes in deficits); Table 3 (comparison of economic assumptions); and Table 5 (changes in outlays). They include information on the change between the February budget and the mid-session review in the deficit, interest rates, and net interest expenditures -- which are some of the estimates of government borrowing and debt. This is consistent with a "b" response.

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Comments: Researcher: Due to the manner in which federal spending is accounted for, there is no difference between these two sets of numbers. The enacted/final outcome levels are compared with the levels for the previous year, given that the concept of an "enacted level" has little relevance in the U.S. system, where most revenues and spending stem from permanent law. In addition to the Financial Report, the Treasury Department issues the Combined Statement of Receipts, Outlays, and Balances of the United States Government, which also serves as a "year-end" report (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The fact that there is no report of the enacted level means that there can be no report of the differences. You can, if you want, give the US a pass for this reason. I think, however, that this is inconsistent with the spirit of what this criterion is trying to capture.

Researcher response: .

IBP comment: After taking into account comments from the peer reviewer and the goal of applying the OBS methodology consistently across different countries, IBP and the researcher both agree that the response should be "d," even though the previous year's levels are a reasonable benchmark in the US system for assessing actual outcomes. (In the US budget process, the Executive and Congress each rely on their own set of macroeconomic assumptions as well as separate expenditure and revenue estimates. As a result, in the US system, the previous year's outcome is the most neutral benchmark for making comparisons.) The selection of answer choice "d" is a downgrade compared to the 2015 OBS and reflects a modification in IBP's assessment, rather than a change in the U.S. government's practice.

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

Answer: b. (67)

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Comments: Researcher: The Financial Report and the Combined Statement present expenditure data by agency and function. In the Financial Report, the Statement of Net Cost for FY 2015 (page 54), for example, presents costs by administrative unit. In the Combined Statement, data is presented in Part One on Outlays by Function.

Peer Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

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

Answer: a. (100)

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Comments: Researcher: As indicated previously, the Financial Report and the Combined Statement provide expenditure data by agency and account.

Peer Reviewer

Opinion: Agree

Researcher response: .

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

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

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: I assume that the OBS will accept this score, but it seems to me that it is completely contrary to the spirit of what you are trying to capture to just say that the "enacted level has little relevance in the US system". All that would need to happen is to provide some report on the enacted budget, which includes an estimate of the revenues as adopted for the budget year, and then the year-end report would present the actuals compared with these estimates. This is a copout, and the US should not get away with it.

Researcher response: .

IBP comment: After taking into account comments from the peer reviewer and the goal of applying the OBS methodology consistently across different countries, IBP and the researcher both agree that the response should be "d," even though the previous year's levels are a reasonable benchmark in the US system for assessing actual outcomes. (In the US budget process, the Executive and Congress each rely on their own set of macroeconomic assumptions as well as separate expenditure and revenue estimates. As a result, in the US system, the previous year's outcome is the most neutral benchmark for making comparisons.) The selection of answer choice "d" is a downgrade compared to the 2015 OBS and reflects a modification in IBP's assessment, rather than a change in the U.S. government's practice.

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Comments: Researcher: See Combined Statement, Part 1 (Receipts by Source) and Part 2 (Table A, "Receipts by Source Categories")

Peer Reviewer

Opinion: Agree

Researcher response: .

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Comments: Researcher: See the Combined Statement, Part 2, Detail of Receipts.

Peer Reviewer

Opinion: Agree

Researcher response: .

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

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Comments: Researcher: In the Financial Report, for example, under "Management's Discussion and Analysis," see Table 6, National Economic Indicators on page 21 for information on interest rates.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: I see no evidence in this report that the original estimates of debt are compared to the actuals.

Researcher response: I agree with the reviewer. Change score to (d).

IBP comment: After taking into account comments from the peer reviewer and the goal of applying the OBS methodology consistently across different countries, IBP and the researcher both agree that the response should be "d," even though the previous year's levels are a reasonable benchmark in the US system for assessing actual outcomes. (In the US budget process, the Executive and Congress each rely on their own set of macroeconomic assumptions as well as separate expenditure and revenue estimates. As a result, in the US system, the previous year's outcome is the most neutral benchmark for making comparisons.) The selection of answer choice "d" is a downgrade compared to the 2015 OBS and reflects a modification in IBP's assessment, rather than a change in the U.S. government's practice.

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

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combs...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The comparisons are to the prior year, not to the original estimates.

Researcher response: Agree with the reviewer. Change the score to (d).

IBP comment: After taking into account comments from the peer reviewer and the goal of applying the OBS methodology consistently across different countries, IBP and the researcher both agree that the response should be "d," even though the previous year's levels are a reasonable benchmark in the US system for assessing actual outcomes. (In the US budget process, the Executive and Congress each rely on their own set of macroeconomic assumptions as well as separate expenditure and revenue estimates. As a result, in the US system, the previous year's outcome is the most neutral benchmark for making comparisons.) The selection of answer choice "d" is a downgrade compared to the 2015 OBS and reflects a modification in IBP's assessment, rather than a change in the U.S. government's practice.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combs...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)). In particular, see the performance reports of individual agencies at www.performance.gov (<http://www.performance.gov>).

Comments: Researcher: This information is provided mainly in year-end reports of individual agencies, especially "annual performance reports" by fiscal year. The reports generally are available on the Websites of each agency and are consolidated at www.performance.gov (<http://www.performance.gov>) (at the latter Website, find details under the tab "Programs"). See, for example, the discussion of "Goal 3. Objective E. Reduce the occurrence of infectious disease" in the Department of Health and Human Services (HHS) "Annual Performance Report and Performance Plan, Fiscal Year 2017 (February 2016), available at: <https://www.hhs.gov/about/budget/fy2017/performance/index.html> (<https://www.hhs.gov/about/budget/fy2017/performance/index.html>).

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Question 49 and this question are only about nonfinancial INPUTS. This response seems to be about outputs and/or outcomes. I agree that many of the performance reports include output and outcome data. And they include data on inputs (dollars or people, for example). But they are NOT the year-end report of the government. They are rather year-end reports of the individual agencies. Is this sufficient to count for this purpose. Again, it seems not to be in keeping with the spirit of the criterion.

IBP comment: Under OBS methodology, the Agency Performance Reports can be considered as Year-End Reports for purposes of responding to this question. These reports, however, focus on output and outcome measures rather than inputs, so the response was changed from an "a" to a "d."

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)). In particular, see the performance reports of individual agencies at www.performance.gov (<http://www.performance.gov>).

Comments: Researcher: See the response to the previous question.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: See my comment on the previous question. Did the researcher look at all of the performance reports at performance.gov (<http://performance.gov>)? They would need to in order to answer (a). In addition, I do not think the performance reports are the same as the year-end report referenced by this question. I think the answer is likely (c) if you want to count the performance reports, and (d) if you don't.

IBP comment: Under OBS methodology, the Agency Performance Reports can be considered as Year-End Reports for purposes of responding to this question. These reports focus on output and outcome measures and assess actual performance relative to targets set for the fiscal year, so the "a" response is appropriate.

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

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

Answer: d.

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Comments: Researcher: Information is provided at the program level for all programs, including programs to benefit the impoverished, but such programs are not addressed in a separate narrative or presentation. Given the manner in which spending is accounted for in the federal budget process, there is not difference in these amounts. Enacted/final outcome levels are compared to levels for the prior year.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Again, comparisons to the prior year are not in keeping with the spirit of this criterion.

Researcher response: .

IBP comment: After taking into account comments from the peer reviewer and the goal of applying the OBS methodology consistently across different countries, IBP and the researcher both agree that the response should be "d," even though the previous year's levels are a reasonable benchmark in the US system for assessing actual outcomes. (In the US budget process, the Executive and Congress each rely on their own set of macroeconomic assumptions as well as separate expenditure and revenue estimates. As a result, in the US system, the previous year's outcome is the most neutral benchmark for making comparisons.) The selection of answer choice "d" is a downgrade compared to the 2015 OBS and reflects a modification in IBP's assessment, rather than a change in the U.S. government's practice.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)). Combined Statement of Receipts, Outlays, and Balances of the United States Government, 2015 (available at: <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combS...> (https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm)).

Comments: Researcher: The two sources cited use the unified budget approach, so the transactions of the off-budget Social Security Trust Funds and the Postal Service Fund are reflected.

Peer Reviewer

Opinion: Agree with Comments

Comments: I think this is acceptable, but I do not think that the Social Security Trust Funds and the Postal Service Fund are extra-budgetary.

IBP comment: After taking into account comments from the peer reviewer and the goal of applying the OBS methodology consistently across different countries, IBP and the researcher both agree that the response should be "d," even though the previous year's levels are a reasonable benchmark in the US system for assessing actual outcomes. (In the US budget process, the Executive and Congress each rely on their own set of macroeconomic assumptions as well as separate expenditure and revenue estimates. As a result, in the US system, the previous year's outcome is the most neutral benchmark for making comparisons.) The selection of answer choice "d" is a downgrade compared to the 2015 OBS and reflects a modification in IBP's assessment, rather than a change in the U.S. government's practice.

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Financial Report of the United States Government, 2015 (available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm)).

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

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: U.S. Government Accountability Office (GAO) Independent Auditor's Report. The audit report is included in the Financial Report of the United States Government, which is available at: https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_i... (https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm). At this Website, link to "U.S. Government Accountability Office (GAO) Auditor's Report."

Comments: Researcher: GAO's activities in this area are discussed in: Government Accountability Office, Performance and Accountability Report for Fiscal Year 2016, GAO-17-1SP, November 15, 2016 (available at: <http://gao.gov/products/GAO-17-1SP> (<http://gao.gov/products/GAO-17-1SP>)).

Peer Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: U.S. Government Accountability Office (GAO) Independent Auditor's Report.

Comments: Researcher: The GAO audits all federal government activities, but because of the large scale of such activities, not every activity is audited annually or within a set multiyear period.

Peer Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: U.S. Government Accountability Office (GAO) Independent Auditor's Report.

Comments: Researcher: The GAO audits extra-budgetary funds (the designated "off-budget" entities and government-sponsored enterprises), but not necessarily every year.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: U.S. Government Accountability Office (GAO) Independent Auditor's Report.

Comments: Researcher: The executive summary is included on the first two pages of the 29-page document, although it is not so labelled (the GAO document appears on pages 639-667 of the Financial Report). Virtually all reports issued by GAO contain an executive summary.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: U.S. Government Accountability Office (GAO) Independent Auditor's Report.

Comments: Researcher: The executive branch does not provide a single, comprehensive response to GAO audit findings. Instead, agencies often provide responses to individual GAO audits that are included in the particular audit reports themselves, typically as a separate appendix. See, for example, the GAO report: Financial Audit: Bureau of Consumer Financial Protection's Fiscal Years 2016 and 2015 Financial Statements, GAO-17-138R, November 15, 2016 (available at: <http://gao.gov/products/GAO-17-138R> (<http://gao.gov/products/GAO-17-138R>)).

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n/a

Comments: Researcher: The GAO, in its individual audit reports, usually will indicate the response of the pertinent agency to its recommendations. See the example provided for the previous question. GAO also maintains a list of "high risk" programs. "Every 2 years at the start of a new Congress, GAO calls attention to agencies and program areas that are high risk due to their vulnerabilities to fraud, waste, abuse, and mismanagement, or are most in need of transformation" (<http://gao.gov/highrisk/overview> (<http://gao.gov/highrisk/overview>)).

Peer Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2 U.S.C. 601 provides that the Director of the Congressional Budget Office and its personnel shall be appointed "without regard to political affiliation" and "solely on the basis of ... fitness to perform ... duties."

Comments: Researcher: The Congressional Budget Office (CBO) was established by Title II of the Congressional Budget and Impoundment Control Act of 1974 (Public Law 93-344, as amended). The parts of the law pertaining to Congress are codified in Title II (The Congress) of the United States Code; the provisions dealing with CBO are found in Chapter 17 (Congressional Budget Office), Sections 601-612, and Chapter 17A (Congressional Budget and Fiscal Operations), Sections 621-665e. On its Website, under the tab "About CBO," it states: "CBO is strictly nonpartisan; conducts objective, impartial analysis; and hires its employees solely on the basis of professional competence without regard to political affiliation. CBO does not make policy recommendations, and each report and cost estimate summarizes the methodology underlying the analysis" (<https://www.cbo.gov/about/overview> (<https://www.cbo.gov/about/overview>)). Each year, CBO prepares an economic forecast and baseline budget projections for a multiyear period. The forecast and budget projections are incorporated into many analytical products, including the Budget and Economic Outlook (usually issued in January or February and updated in August) and an annual report on long-term projections, and underpin the development of the budget resolution. In addition to CBO, two other congressional support agencies -- the Congressional Research Service (CRS) of the Library of Congress and the Government Accountability Office (GAO) -- provide budgetary analyses to Congress in an independent and nonpartisan manner. Finally, the Joint Committee on Taxation prepares independent, nonpartisan estimates of revenues.

Peer Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.

- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2 U.S.C. 602 and 639.

Comments: Researcher: CBO publishes its own economic forecast, following consultation with a panel of private economists, and its own fiscal forecast (referred to as baseline budget projections, or simply "the baseline"). These forecasts principally take the form of an annual report released toward the beginning of the congressional session (i.e., January), The Budget and Economic Outlook, which covers a 10-year horizon and is updated later in the year.

Peer Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2 U.S.C. 602, 639, and 653.

Comments: Researcher: CBO prepares "cost estimates" (also known as "scores") on individual legislative measures. For the revenue consequences of legislation, CBO is required to use the estimates prepared by the Joint Committee on Taxation (which services both the House of Representatives and the Senate). <https://www.cbo.gov/cost-estimates> (<https://www.cbo.gov/cost-estimates>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It depends on what a "policy proposal" is. CBO is required to do cost estimates on all bills reported out of a congressional committee, NOT all bills introduced and/or all presidential proposals. So the answer could be (b), but I think that (a) probably meets the spirit of the question.

Researcher response: No change.

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: n/a

Comments: Researcher: CBO officials regularly testify before House and Senate committees involved in federal budgeting, especially the House and Senate Appropriations Committees and Budget Committees, the House Ways and Means Committee, and the Senate Finance Committee. In most instances, testimony is provided by the CBO Director and Deputy Director, but other CBO officials testify from time to time as well. Written testimony may be found on the CBO Website; written testimony, and often video of the testimony, usually is available on the Website of the committee receiving the testimony as well. See, for example, the testimony of CBO Deputy Director Mark Hadley during a hearing of the House Budget Committee on "Center for Medicare and Medicaid Innovation: Scoring Assumptions and Real-World Implications," held on September 7, 2016 (available at the House Budget Committee's Website: <http://budget.house.gov/hearingschedule2016/center-for-medic...> (<http://budget.house.gov/hearingschedule2016/center-for-medicare-and-medicaid-innovation-scoring-assumptions-and-real-world-implications.htm>)).

Peer Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: c. (33)

Sources: 2 U.S.C. 632 requires the House and Senate to adopt a concurrent resolution on the budget ("budget resolution"), covering at least five fiscal years, by April 15 of each year.

Comments: Researcher: Since 1975, Congress has been required to adopt its own budget plan each year in the form of a concurrent resolution on the budget. The initial phase of the process usually is for Congress to receive the Congressional Budget Office's report on the Budget and Economic Outlook, which contains multiyear baseline budget projections. In most years, the House and Senate Budget Committees hold a hearing in which the CBO Director presents and discusses the report's contents. These actions precede the submission of the President's budget. For example, the Senate Budget Committee held a hearing entitled "Hearing on CBO's Budget and Economic Outlook" on February 1, 2017 (available at: https://www.budget.senate.gov/hearing-on_cbos-budget-and-economic-outlook) and the House Budget Committee held a hearing entitled "The Congressional Budget Office's Budget and Economic Outlook" on February 2, 2017 (available at: <http://budget.house.gov/hearing-schedule-2017/the-congressional-budget-office-s-budget-and-economic-outlook.htm>).

Peer Reviewer

Opinion: Agree with Comments

Comments: I think that this question is focused on whether the legislature has input prior to the executive's budget recommendation. If that is true, then I think the proper answer may be (d). I will leave it to OBS staff to decide what this means, and therefore whether to change the score.

IBP comment: IBP agrees with the researcher's response. As the peer reviewer notes, the spirit of the question is to determine if the legislature is able to influence the formulation of the budget before it is tabled. In the United States, the President delivers the budget to Congress eight months before the start of the year, in recognition of the much larger role the Congress plays in shaping the US budget than legislatures in other countries. So there is far less reason in the US system for the legislature to present its budget priorities to the executive in advance of the executive finalizing its budget. But to receive a "c" response, a legislature only has to undertake some debate on the budget in advance of the executive's budget being delivered to the legislature, which is the case in the United States (for instance, when the congressional budget committees consider the Economic and Budget Outlook prepared by the Congressional Budget Office).

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 31 U.S.C. 1105(a) requires the President to submit his budget to Congress no later than the first Monday in February each year for the fiscal year which begins on October 1.

Comments: Researcher: The President usually submits his budget to Congress in early February, about seven or eight months before the start of the fiscal year. Although the President sometimes submits his budget to Congress well after the February deadline (especially during the transition to a new Administration), it is submitted at least four or five months before the start of the fiscal year.

Peer Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The U.S. Constitution, in several places in Article I, places "the power of the purse" in the hands of Congress, empowering it to raise revenue, provide for borrowing, and spend money from the Treasury as authorized in law. Thus, there are no funds for the President to act on until and unless Congress enacts them in law. The Congressional Budget Act of 1974 changed the start of the fiscal year from July 1 to October 1 following a three-month transition quarter. A fiscal year is designated by the calendar year in which it ends. Accordingly, FY 2016 started on October 1, 2015 and ended on September 30, 2016.

Comments: Researcher: The President's budget (the Executive Budget Proposal) is merely a set of recommendations to Congress. Congress may accept or reject them as it sees fit. Further, the budget of the U.S. Government is not enacted as a single measure; instead, it encompasses multiple legislative measures enacted into law during the current session of Congress as well as spending, revenues, and borrowing stemming from laws enacted in prior years. Jurisdiction over legislation affecting different aspects of the budget is widely distributed within each chamber. About one-third of new spending (discretionary spending, which mainly funds the routine operations of the United States Government) stems from the enactment of annual appropriations acts under the jurisdiction of the House and Senate Appropriations Committees. The remainder (mandatory spending, which mainly funds entitlement spending for individuals and State and local governments) becomes available under current legislation emanating from other House and Senate Committees or from prior laws under their jurisdiction (such as the Social Security Act of 1935, as amended). Revenue and borrowing laws (and much of the entitlement spending) are under the jurisdiction of the House Ways and Means Committee and the Senate Finance Committee). Consequently, specific budgetary policies recommended by the President may be considered within the context of congressional action on individual budgetary measures (ranging from narrow to comprehensive in its scope). Congress often (but not always) enacts major budgetary legislation weeks or months after the start of the fiscal year. This is particularly true in the case of annual appropriations acts. Due to the requirement that agencies generally suspend operations in the absence of an appropriation, Congress often resorts to stop-gap funding (continuing resolutions) until final funding decisions are reached.

Peer Reviewer

Opinion: Agree with Comments

Comments: It is even worse than the comment indicates. Appropriation bills have been passed before the beginning of the fiscal year only 3 times in 41 years, and not at all in about the last two decades.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: n/a

Comments: Researcher: See the previous discussion regarding Congress' "power of the purse."

Peer Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: n/a

Comments: Researcher: In acting on budgetary legislation, Congress both adopts some of the President's recommendations (with or without amendments) and originates its own policies.

Peer Reviewer

Opinion: Agree

IBP comment: IBP notes that differences between the enacted amounts and the President's request can be seen in tables in the "explanatory statement" that accompanies the bill. It appears in the Congressional Record of 11 December 2014, and its formal title is "EXPLANATORY STATEMENT SUBMITTED BY MR. ROGERS OF KENTUCKY, CHAIRMAN OF THE HOUSE COMMITTEE ON APPROPRIATIONS REGARDING THE HOUSE AMENDMENT TO THE SENATE AMENDMENT ON H.R. 83." It can be found here: <https://www.congress.gov/crec/2014/12/11/CREC-2014-12-11-pt2...> (<https://www.congress.gov/crec/2014/12/11/CREC-2014-12-11-pt2-PgH9307.pdf>)

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In 2016, the House Budget Committee considered and reported a budget resolution for FY 2017 (H.Con.Res. 125, 114th Congress, H. Rept. 114-470, March 23, 2016 (the report is available at: <https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=CRPT&browsePath=114%2FHRPT%2F%5B400+-+499%5D&isCollapsed=false&leafLevelBrowse=false&isDocumentResults=true&ycord=0>)). The full House did not consider the budget resolution during the normal period (Spring 2016), instead postponing its consideration until after the presidential election cycle was completed. The Committee reported (without written report), and the full House passed, a new budget resolution for FY 2017 in January 2017 (S.Con.Res. 3). In 2016 and so far during 2017, the Committee held several hearings regarding its responsibilities in the congressional budget process and on aspects of the President's budget (see: <http://budget.house.gov/hearingschedule/> (<http://budget.house.gov/hearingschedule/>)). The Committee has also considered a FY 2017 reconciliation bill developed pursuant to the budget resolution (the American Health Care Act of 2017, H.R. 1628, H. Rept. 115-52, March 20, 2017). The text of these measures and a chronology of committee and floor actions can be retrieved at www.congress.gov (<http://www.congress.gov>). House Committee reports also are available on the GPO Website (www.gpo.gov/fdsys/ (<http://www.gpo.gov/fdsys/>)). The Senate Budget Committee's schedule has been similarly disrupted for FY 2017. Many other House and Senate committees have held hearings and reported legislation on FY 2017 budgetary matters. In particular, the House and Senate Appropriations Committees have held mainly subcommittee hearings on the President's proposals and other budget matters (see www.appropriations.house.gov/calendar/?EventTypeID=316 (<http://www.appropriations.house.gov/calendar/?EventTypeID=316>)) and www.appropriations.senate.gov/hearings (<http://www.appropriations.senate.gov/hearings>)). The Committees have reported some of the regular appropriations bills for FY 2017 and, in the absence of their enactment, reported a series of continuing resolutions funding operations for just over half of FY 2017 so far. Information on the status of the appropriations process may be found at www.congress.gov (<http://www.congress.gov>) at the "Appropriations" link.

Comments: Researcher: The President's budget is reviewed by the House and Senate Budget Committees in the course of their development of the annual budget resolution (including hearings with witnesses from the Administration, including the OMB Director and the Treasury Secretary, among others) and references to the President's proposals may be included in the committee reports accompanying the budget resolution. In terms of the consideration of the President's proposals for enactment into law, they are reviewed by various House and Senate Committees according to their jurisdiction. For example, the House and Senate Appropriations Committees develop annual appropriations acts that provide discretionary spending, while the House Ways and Means Committee and the Senate Finance Committee may develop legislation affecting revenues, borrowing, and mandatory spending for major entitlement programs within their jurisdiction; these committees typically engage in the full legislative process (e.g., hearings, markup, report, consideration on the chamber floor) when advancing the legislation.

Peer Reviewer

Opinion: Agree with Comments

Comments: I've got a problem with this, although the score might be correct. For fiscal year 2017, the last year of the Obama administration, the House and Senate Budget Committees broke with four decades of tradition and did not even invite administration officials to testify on the President's budget. So while it is true that the details of the budget were considered by other committees, I do not think the US should get full credit when the President's overall priorities were ignored and never debated. The real answer is not here--it is that some committees did and some did not.

Researcher response: No change.

IBP comment: For cross-country consistency, hearings held by the Appropriations Committees can be used to respond to this question. But IBP is sympathetic to the concerns raised by the peer reviewer about the decision of the Budget Committees to forgo their oversight responsibility by choosing not to hold hearings regarding the President's Budget proposal, marking the first time since the committees were created that such hearings were not held.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: As an example, throughout 2016 the House Ways and Means Committee held hearings and markups on various measures dealing with spending areas under its jurisdiction, such as health care, Social Security, and unemployment insurance, as well as tax reform. For examples, see: (1) <https://waysandmeans.house.gov/hearings-and-events/?category...> (https://waysandmeans.house.gov/hearings-and-events/?category_search_term=&filter-month=&filter-year=2016&filter-committee%5B%5D=4771); and (2) <https://waysandmeans.house.gov/event/hearing-on-the-presiden...> (<https://waysandmeans.house.gov/event/hearing-on-the-presidents-fiscal-year-2017-budget-proposal-with-u-s-secretary-of-the-treasury-jacob-j-lew/>). These hearings and markups in part addressed proposals recommended by the President. A search for legislation resulting from these activities may be conducted at www.congress.gov (<http://www.congress.gov>), refining the search by committee and by congress (114th Congress for 2015-2016).

Comments: Researcher: See the previous discussion regarding committee specialization over budgetary matters.

Peer Reviewer
Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The report of the House Ways and Means Committee on its legislative and oversight activities for the 114th Congress (H.Rept. 114-887, December 22, 2016) summarizes its many activities during 2015-2016 by subcommittee jurisdiction, which coincides with policy areas such as health, human resources, and Social Security, and by its oversight agenda (available at: <https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=CRPT&browsePath=114%2FHRPT%2F%5B800+-+899%5D&isCollapsed=false&leafLevelBrowse=false&isDocumentResults=true&ycord=220>). Pages 42-53, for example, list committee hearings, reports, and legislation dealing with health issues. Many of these dealt with the budget status of the Medicare program and efforts to constrain costs.

Comments: Researcher: Most congressional committees follow budget execution by agencies under their jurisdiction. In particular, the various subcommittees of the House and Senate Appropriations Committees follow budget execution very closely. Any committee may issue a report (usually in conjunction with a hearing or series of hearings) if a matter of budget execution becomes a controversial issue. The House and Senate Appropriations Committees often become involved in implementation issues when they are raised by an investigation or audit conducted by the Government Accountability Office.

Peer Reviewer
Opinion: Agree

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 31 U.S.C. 1301(a) and 31 U.S.C. 1531(a).

Comments: Researcher: Major administrative units often are funded by multiple appropriations accounts. Generally, appropriations may be spent only on the purposes specified (31 U.S.C. 1301(a)) and may not be transferred to other accounts without statutory approval (31 U.S.C. 1532). Permanent law grants transfer authority in particular circumstances, such as during an agency reorganization (31 U.S.C. 1531(a)). In addition, annual appropriations acts usually grant department or agency heads limited authority to transfer appropriations made for a fiscal year. The limitations may be specified as dollar amounts or percentages of the total funds provided. When a shifting of funds occurs within an account instead of between accounts, it is referred to as a reprogramming. The House and Senate Appropriations Committees have imposed restrictions on reprogramming practices, oftentimes incorporating them into the appropriations act itself, but sometimes only specifying limitations in committee report language.

Peer Reviewer
Opinion: Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: U.S. Constitution, Article I, Section 8, Clause 1, and Section 9, Clause 7.

Comments: Researcher: Congress is empowered with the "power of the purse" under the U.S. Constitution. No revenues can be raised (or funds borrowed), nor any funds in the Treasury spent, without the enactment of a law. These Constitutional authorities have been amplified by statutes generally codified in parts of Title 31 of the United States Code (Money and Finance).

Peer Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2 U.S.C. 681-688.

Comments: Researcher: Lump-sum amounts in annual appropriations acts are not regarded as ceilings but instead are regarded as the amounts that should be spent. When the President determines that an agency will not spend all or a portion of an appropriation, then under the Impoundment Control Act of 1974, as amended (2 U.S.C. 681-688), he must notify Congress that he proposes to rescind the funds. The funds may be withheld from spending for a limited period while Congress considers the request. Congress must approve a rescission through legislative action before it can take effect; if Congress does not approve the rescission, the funds must be spent. In recent years, Presidents have proposed "cancellations" rather than "rescissions"; while they avoid some of the strict reporting and other controls of the Impoundment Control Act in doing so, they lose the ability to withhold funds from spending for the limited period provided under the Act.

Peer Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Senate Budget Committee, hearing, "How Federal Government's Financial Mismanagement Contributes to Broken Budget Process", April 6, 2016 (available at: <https://www.budget.senate.gov/hearings/how-fed-govts-financi...> (<https://www.budget.senate.gov/hearings/how-fed-govts-financial-mismanagement-contributes-to-broken-budget-process>)).

Comments: Researcher: The Senate Budget Committee held a hearing on April 6, 2016, cited above, in which the head of the Government Accountability Office, Comptroller General Gene Dodaro, testified on the agency's review of the Financial Report of the United States Government for FY 2015: "Fiscal Year 2015 U.S. Government Financial Statements; Need to Address the Government's Remaining Financial Management Challenges and Long-Term Fiscal Path," GAO-16-541T, April 6, 2016, 45 pages (<http://gao.gov/products/GAO-16-541T> (<http://gao.gov/products/GAO-16-541T>)). The Committee did not issue a report on this hearing. (See also the response to Q139.)

Peer Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 31 U.S.C. 703

Comments: Researcher: Under 31 U.S.C. 703, the President appoints the Comptroller General to a single 15-year term, with the advice and consent of the Senate.

Peer Reviewer

Opinion: Agree

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

a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 31 U.S.C. 703

Comments: Researcher: Under 31 U.S.C. 703, the Comptroller General may be removed from office only by congressional action, either by (1) impeachment or (2) the enactment of a joint resolution citing several factors specified in the Section (e.g., neglect of duty).

Peer Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: n/a

Comments: Researcher: Funding for the Government Accounting Office is provided largely in the annual Legislative Branch Appropriations Act under the jurisdiction of the House and Senate Appropriations Committees.

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 31 U.S.C. 711 and 712.

Comments: Researcher: Among the various duties specified in law that the Comptroller General must perform, 31 U.S.C. 712 states that "[T]he Comptroller General shall: (1) investigate all matters related to the receipt, disbursement, and use of public money;"

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I think the answer may be (b). The limitations are not in law, but in practice the GAO tries to ensure that it has a congressional sponsor for studies it undertakes, and it tries to conduct studies which have a scope that is consistent with the desires of Congress. Thus the limitations are political, but they are nonetheless limitations.

Researcher response: While GAO has discretion, its reviews typically are initiated at the request of a House or Senate committee or subcommittee or due to requirements in existing law.

IBP comment: The question is about the SAI's powers in law, so political constraints are not applicable to this question.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: "Report of the International Peer Review Team on GAO's Performance and Financial Audit Practices" (prepared by the Office of the Auditor General of Norway), September 2014 (link available under "Peer Review" at: <http://www.gao.gov/about/review.html> (<http://www.gao.gov/about/review.html>)).

Comments: Researcher: The Generally Accepted Government Auditing Standards (GAGAS), known informally as the Yellow Book, has been published periodically by GAO since 1972 (<https://www.gao.gov/yellowbook/overview> (<https://www.gao.gov/yellowbook/overview>)). According to GAO, "Yellow Book revisions undergo an extensive, deliberative process, including public comments and input from the Yellow Book Advisory Council. GAO considers all Yellow Book comments and input from the Yellow Book Advisory Council in finalizing revisions to the standards." The Yellow Book Advisory Council consists of experts, drawn from Federal, State, and local government, the private sector, and academia, who serve four-year terms (<http://gao.gov/yellowbook/overview#t=2> (<http://gao.gov/yellowbook/overview#t=2>)). Under GAGAS (paragraph 3.96), GAO is required to obtain an external peer review at least once every three years, as described more fully on the GAO Website (<http://www.gao.gov/about/review.html> (<http://www.gao.gov/about/review.html>)). The most recent review is cited above.

Peer Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).

- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Link to search of 2016 testimony on GAO Website: http://www.gao.gov/search?adv_begin_date=01%2F01%2F2016&adv_...
(http://www.gao.gov/search?adv_begin_date=01%2F01%2F2016&adv_end_date=12%2F31%2F2016&q=reports+and+testimony+2016&rows=10&now_sort=score+desc&page_name=mair)

Comments: Researcher: The Comptroller General and lesser GAO officials testify regularly before House and Senate committees. A search of 2016 testimony given by GAO officials on the GAO Website (cited above) yielded 99 results; most of the testimony was presented by Directors or Acting Directors of GAO Divisions.

Peer Reviewer
Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: OMB Circular A-11, Preparation, Submission, and Execution of the Budget, July 2016 (published annually and available at: https://obamawhitehouse.archives.gov/omb/circulars_a11_curre...
(https://obamawhitehouse.archives.gov/omb/circulars_a11_current_year_a11_toc/)). See especially Part I, Section 22.

Comments: Researcher: In the U.S. federal budget process, Congress exercises the "power of the purse" pursuant to the Constitution and is the principal point at which citizens have access to influence the enacted budget. In the Executive, the White House, the Treasury Department, and the Office of Management and Budget solicit input from CSOs and various stakeholder organizations during formulation, but not in a regular, open, or comprehensive manner. Deliberations regarding the formulation of the President's budget largely are confidential, as required by Section 22 of Circular A-11. Section 22.1 states, in part: "The nature and amounts of the President's decisions and the underlying materials are confidential." Section 22.5 identifies statutes that authorize the exemption of certain materials and open-meeting requirements for budgetary matters from the requirements of the Freedom of Information Act and the Government in the Sunshine Act (see 5 U.S.C. 552). Meetings between White House, Treasury Department, and OMB officials with the public on budgetary matters certainly occur but are difficult to document. Presidential administrations have maintained visitor logs but differed in their practices regarding the information displayed about meetings and their public disclosure. The Obama Administration, for example, maintained logs with sufficient information that the general purposes of meetings could be inferred in some instances (as discussed by the Sunlight Foundation at: <https://sunlightfoundation.com/2017/02/17/online-search-for-...>
(<https://sunlightfoundation.com/2017/02/17/online-search-for-obama-era-white-house-visitor-logs-goes-offline/>)); the Trump Administration had decided not to publicly disclose its logs. Because visitor logs, minutes, or other explanations of meetings (such as press conferences) are not made available regularly, OBS guidelines require a response of "d" on this question.

Peer Reviewer
Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met
e. Not applicable (please comment)

Answer: d.

Sources: n/a

Comments: Researcher: As indicated in the response to Q125, the formulation process for the President's budget is relatively closed and citizen participation is very difficult to identify.

Peer Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The Executive reports on the implementation on the budget but does not provide for citizen input into the process.

Peer Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
b. (0) The requirements for an "a" response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: In general, there are not mechanisms established for citizen input into budget execution.

Peer Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: As indicated previously, the Executive has not established any mechanisms for citizen input into budget execution.

Peer Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: n/a

Comments: Researcher: As mentioned previously, the Executive has not established formal, comprehensive mechanisms for citizen participation in the formulation or implementation of the budget. Because the "power of the purse" is exercised by Congress, it tends to be the focus of citizen participation.

Peer Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.

- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: No report of this nature is prepared or issued by the Executive. To the extent that citizen inputs were received on an "ad hoc" basis during formulation, they might (rarely) be identified in the President's budget submission.

Peer Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Again, no such mechanism has been established by the Executive.

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Department of Energy: <https://www.energy.gov/em/services/program-management/budget...>
(<https://www.energy.gov/em/services/program-management/budget-performance>).

Comments: Researcher: As stated previously, in the U.S. federal budget process, Congress exercises the "power of the purse" pursuant to the Constitution and is the principal point at which citizens have access to influence the enacted budget. In the Executive, federal departments and agencies solicit input from CSOs and various stakeholder organizations during formulation, but not in a regular or comprehensive manner. Deliberations regarding the formulation of the President's budget largely are confidential, as required by Section 22 of Circular A-11. Section 22.1 states, in part: "The nature and amounts of the President's decisions and the underlying materials are confidential." Section 22.5 identifies statutes that authorize the exemption of certain materials and open-meeting requirements for budgetary matters from the requirements of the Freedom of Information Act and the Government in the Sunshine Act (see 5 U.S.C. 552). The major departments of the Federal Government make scant reference to public participation in the budget formulation process. The Department of Education, for example, provides more information on the federal budget process than most agencies but its explanation of budget formulation makes no reference to interaction with the public (<https://www2.ed.gov/about/overview/budget/process.html?src=c...> (<https://www2.ed.gov/about/overview/budget/process.html?src=ct>)). A unit of the Department of Energy provides slightly more information: "EM provides an opportunity for public participation in the federal budget process . The budget request is initially formulated in the program offices, where EM considers public comments in developing the program strategies, priorities and funding requests. Those priorities are reflected in the budget that is submitted to Congress" (<https://www.energy.gov/em/services/program-management/budget...> (<https://www.energy.gov/em/services/program-management/budget-performance>)); no further information is provided.

Peer Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: n/a

Comments: Researcher: While testimony at public hearings is subject to limitations and constraints (e.g., there generally are not hearings open on a "first come, first served" basis), it should be noted that solicitation of input from the public, as represented by CSOs, non-profit organizations, unions, academia, and many other types of organizations, is pursued aggressively. The House and Senate, and their committees, increasingly use social media to inform and interact with citizens. For example, the House Committee on Ways and Means collects "Submissions for the Record" from organizations and individuals and posts them to its Website (see: <https://waysandmeans.house.gov/category/submissions-for-the-...> (<https://waysandmeans.house.gov/category/submissions-for-the-record/>)).

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the comment above, but would like consideration given to changing the score to an (a). In fact, through interest groups, there is lots of public participation in the appropriations process in particular. I will leave it to OBS to decide whether it is enough to raise the score, but it may be.

IBP comment: IBP agrees with the researcher's response. An "a" response requires an open process that sets no limits on which citizens or CSOs can testify. That is, the legislature cannot exercise discretion in determining which citizens and CSOs can testify. While some committees occasionally have open hearings, they are not the norm, so a "b" response is more appropriate for the United States.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: a. (100)

Sources: Several examples of committee hearings at which citizens' group testify and interact with Members of the House and Senate include: (1) House Appropriations Committee, "Public Witnesses Day: Labor, Health and Human Services, Education, and Related Agencies," March 8, 2017 (available at: <http://appropriations.house.gov/calendararchive/eventsingle....> (<http://appropriations.house.gov/calendararchive/eventsingle.aspx?EventID=394714>)); (2) Senate Appropriations Committee, "Roundtable Discussion on the State of the Farm Economy," March 1, 2016 (available at: <https://www.appropriations.senate.gov/hearings/roundtable-di...> (<https://www.appropriations.senate.gov/hearings/roundtable-discussion-on-the-state-of-the-farm-economy>)); (3) House Ways and Means Committee, "Unemployment Insurance: An Overview of the Challenges and Strengths of Today's System," September 7, 2016 (available at: <https://waysandmeans.house.gov/event/hearing-unemployment-in...> (<https://waysandmeans.house.gov/event/hearing-unemployment-insurance-overview-challenges-strengths-todays-system/>)); (4) Senate Finance Committee, "Alzheimer's Disease: The Struggle for Families, a Looming Crisis for Medicare," July 13, 2016 (available at: <https://www.finance.senate.gov/hearings/alzheimers-disease-t...> (<https://www.finance.senate.gov/hearings/alzheimers-disease-the-struggle-for-families-a-looming-crisis-for-medicare>)); and (5) Senate Environment and Public Works Committee, "Oversight of the Impact of U.S. Environmental Protection Agency and Fish and Wildlife Service Regulations on Citizens' Private Property Rights," August 30, 2016 (available at: <https://www.epw.senate.gov/public/index.cfm/hearings?ID=A742...> (<https://www.epw.senate.gov/public/index.cfm/hearings?ID=A742E1D4-4098-4064-BD9F-1AFF01462ABE>)).

Comments: Researcher: The primary and most visible means by which the legislature engages with citizens on budgetary and economic policy matters is through the committee hearings process. Groups of citizens typically are represented in this process by the leaders of interest groups, businesses, and other organizations, and by experts from think tanks and universities. Jurisdiction over overall budgetary and economic policy, and policies with respect to particular areas, is widely dispersed within the House and Senate. Consequently, many different committees usually hold multiple hearings on a vast array of budgetary and economic topics. While the House and Senate Budget Committees, in particular, focus on overall budgetary and economic policy, most of the the other House and Senate committees address specific policy areas, such as healthcare spending, business tax incentives, defense spending, or tax relief programs for low-income populations. (In 2017, the two Budget Committees did not hold their customary hearings with Administration officials.) The House and Senate Appropriations Committees invest considerable time and effort in hearings on a wide range of budgetary topics. Several examples of hearings are cited above.

Peer Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: For an example of a committee referring to suggestions received from citizen groups, see the following report: House Appropriations Committee, H.Rept. 114-632, Department of the Interior, Environment, and Related Agencies Appropriations Bill, 2017 (June 21, 2016) (available at: <https://www.congress.gov/congressional-report/114th-congress...> (<https://www.congress.gov/congressional-report/114th-congress/house-report/632/1>)). See further comment below.

Comments: Researcher: Each committee is required by the rules of their House to prepare a written report to accompany legislation that is forwarded to the full chamber for consideration. These reports often address inputs or concepts (although not necessarily in an itemized listing), usually promoted by multiple groups, and how they are addressed in the legislation. In addition, the committees publish hearings that include both the transcript of the actual witness testimony and dialog between Members and witnesses, as well as material submitted for the record. Committee references to citizen inputs oftentimes are brief and generalized. With regard to the report cited above, for example, the Committee noted on page 10: "The Committee notes that the Bureau is working with States, communities and interested partners to incorporate up-to-date data and science on the greater sage-grouse in the Resource Management Plans and related Land Use Plan Amendments. However, the Committee continues to hear concerns, particularly from ranchers and mining companies, that the Bureau is failing to 1) manage for sustained yield and multiple uses and inconsistently applying longstanding, existing regulations; 2) consider the mitigation and habitat conservation successes of private entities and benefits of well-managed grazing; and 3) appreciate the role of States in managing wildlife and the economic needs of rural communities. Recognizing that thriving sage-grouse populations, rangelands, and local economies are interconnected and support healthy communities, the Committee directs the Bureau to ensure it is fairly and consistently applying its statutory mandate to manage for sustained yield and multiple use and adhering to its current regulations and processes."

Peer Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.

- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Senate Budget Committee, hearing, "How Federal Government's Financial Mismanagement Contributes to Broken Budget Process", April 6, 2016 (available at: <https://www.budget.senate.gov/hearings/how-fed-govts-financi...> (<https://www.budget.senate.gov/hearings/how-fed-govts-financial-mismanagement-contributes-to-broken-budget-process>)).

Comments: Researcher: House and Senate committees usually only focus relatively little attention on the Audit Report, with constraints on participation by the public in hearings, but the mechanisms to solicit public input that apply to hearings generally apply in this instance as well. In the hearing cited above, the Comptroller General presented testimony on the GAO review of the Audit Report (the Financial Report of the United States Government): "Fiscal Year 2015 U.S. Government Financial Statements: Need to Address the Government's Remaining Financial Management Challenges and Long-Term Fiscal Path," GAO-16-541T, April 6, 2016 (available at: <http://www.gao.gov/products/GAO-16-541T> (<http://www.gao.gov/products/GAO-16-541T>)).

Peer Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: n/a

Comments: Researcher: GAO provides a mechanism, referred to as "FraudNet," by which the public can influence the planning of audits and investigations when fraud, waste, abuse, or mismanagement of federal funds is suspected. According to GAO, FraudNet (1) refers allegations to federal, state, and local law enforcement, and Offices of Inspector General, as appropriate; (2) supports congressional investigation and audit requests; (3) provides audit and investigative leads to GAO staff; and (4) offers support to government at all levels for establishing and operating hotlines (<https://www.gao.gov/fraudnet> (<https://www.gao.gov/fraudnet>)).

Peer Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: n/a

Comments: Researcher: While GAO does not provide feedback in a comprehensive or consistent manner on public inputs that have been received and how they have helped to determine GAO's audit program, the agency does solicit public comments on issues and discuss them on a case-by-case basis. In a recent report on the regulation of medicines for opioid addiction, for example, GAO noted that it had interviewed, among others, "officials from relevant stakeholder organizations, including the American Society of Addiction Medicine, the National Association of State Alcohol and Drug Abuse Directors, Faces and Voices of Recovery, and Young People in Recovery." Comments from stakeholders were reflected throughout the report (Opioid Addiction: Laws, Regulations, and Other Factors Can Affect Medication-Assisted Treatment Access, GAO-16-833, September 27, 2016, available at <https://www.gao.gov/products/GAO-16-833> (<https://www.gao.gov/products/GAO-16-833>)).

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

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