

Open Budget Survey 2021

Questionnaire

United States of America

May 2022

Country Questionnaire: United States of America

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:

N/A

Source:

N/a

Comment:

The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

d. 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

Source:

N/a

Comment:

The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:
N/a

Comment:
The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

Source:
N/a

Comment:
The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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 leave this question blank.

Answer:

Source:
N/a

Comment:
The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

N/a

Comment:

The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

N/a

Comment:

The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:
N/a

Source:
N/a

Comment:
The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
N/a

Source:
N/a

Comment:
The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now

evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/a

Comment:

The United States Government does not prepare a Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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 2021

Source:

Office of Management and Budget, Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>.

Comment:

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 Publishing Office (<https://www.govinfo.gov/app/collection/USCODE>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

10/02/2020

Source:

31 U.S.C. 1105(a): <https://www.govinfo.gov/content/pkg/USCODE-2018-title31/pdf/USCODE-2018-title31.pdf>.

Comment:

Pursuant to 31 U.S.C. 1105(a), the President must submit the annual budget (the EBP) 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. 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 the FY 2021 budget submission, the first Monday in February was on February 3, 2020. The President submitted the budget on February 10, one week 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 to several months after the deadline (but typically submits an abbreviated budget or economic plan in February or March in conjunction with an address to Congress).

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 and available without charge, generally within a few 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 "Greenbooks") within the Department (<https://www.doi.gov/bpp>). The Greenbook for the National Park Service alone is almost 400 pages (<https://www.doi.gov/sites/doi.gov/files/uploads/fy2021-budget-justification-nps.pdf>). 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 U.S. Department of Health and Human Services FY 2021 Annual Performance Plan and Report of the Department of Health and Human Services (<https://www.hhs.gov/sites/default/files/fy2021-performance-plan.pdf>). 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 provided for agencies collectively as well (<https://www.performance.gov>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

The President's budget and supporting documents are made available free of charge on the website of the Office of Management and Budget on the same day that the budget is submitted to Congress: (<https://www.whitehouse.gov/omb/budget/>).

Also, they are made available at the same time free of charge on the website of the U.S. Government Publishing Office: (<https://www.govinfo.gov/app/collection/budget/2021>).

Comment:

No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
10/2/2020

Source:
Office of Management and Budget, Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>.
The supporting documents that accompany the main budget document are cited below.

Comment:
The President's budget submission to Congress comprises a set of documents that are submitted together and made available online on the same day as the main budget document (cited above). The supporting documents include:
(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>;
(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>;
(3) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Major Savings and Reforms, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-MSV/pdf/BUDGET-2021-MSV.pdf>;
(4) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Historical Tables, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>;
(5) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Federal Credit Summary, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-FCS/pdf/BUDGET-2021-FCS.pdf>;
(6) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Object Class Analysis, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-OBJCLASS/pdf/BUDGET-2021-OBJCLASS.pdf>;
(7) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Balances of Budget Authority, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-BALANCES/pdf/BUDGET-2021-BALANCES.pdf>;
(8) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Public Budget Database, February 10, 2020: <https://www.govinfo.gov/app/details/BUDGET-2021-DB/context>; and
(9) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Long Range Budget Projections for the FY 2021 Budget, February 10, 2020: <https://www.govinfo.gov/app/collection/budget/2021>.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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 publication date of the President's budget (which also applies to the supporting documents) traditionally is found under the President's signature at the end of the Budget Message of the President in the main budget document (pages 1-3). It also appears next to the document on the govinfo.gov website.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, February 10, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>.

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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 leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://www.govinfo.gov/app/collection/budget/>

Source:

N/a

Comment:

An historical collection of presidential budget documents, covering fiscal years 1996 through the present, is provided by the Government Publishing Office on its www.govinfo.gov Website.

In addition, the Office of Management and Budget provides budget documents issued by the current Administration on its Website (www.whitehouse.gov/omb/budget/).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

<https://www.govinfo.gov/app/collection/budget/2021>

Comment:

Some of the supporting budget materials included in the President's budget submission to Congress include Excel (.xlsx) files and CSV (comma separated values) files pertaining to such matters as historical tables, object class analysis, balances of budget authority, federal credit data, and the public budget database. For example, see the Excel files in the Historical Tables volume; to access them, click on the Details tab and then the Document in Context tab: <https://www.govinfo.gov/app/details/BUDGET-2021-TAB/context>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/a

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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

Source:

N/a

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021 Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021

Source:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>.

Comment:

In recent years, additional text sometimes has been incorporated into the customary title of the budget document (Budget of the United States Government, Fiscal Year ----). For example, the additional text in the FY 2018 budget was "A New Foundation for American Greatness"; for the FY 2019 budget it was "An American Budget" and "Efficient, Effective, Accountable."

The supporting budget documents include:

- (1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>;
- (2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>;
- (3) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Major Savings and Reforms, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-MSV/pdf/BUDGET-2021-MSV.pdf>;
- (4) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Historical Tables, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>;
- (5) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Federal Credit Summary, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-FCS/pdf/BUDGET-2021-FCS.pdf>;
- (6) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Object Class Analysis, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-OBJCLASS/pdf/BUDGET-2021-OBJCLASS.pdf>;
- (7) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Balances of Budget Authority, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-BALANCES/pdf/BUDGET-2021-BALANCES.pdf>;
- (8) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Public Budget Database, February 10, 2020: <https://www.govinfo.gov/app/details/BUDGET-2021-DB/context>; and
- (9) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Long Range Budget Projections for the FY 2021 Budget, February 10, 2020: <https://www.govinfo.gov/app/collection/budget/2021>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/a

Comment:

Years ago, the United States Government regularly published a citizens version of the budget as a separate document. Although such a document no longer is produced, the President's budget 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 "Countering Emerging Threats" (pages 9-11) and the document often is accompanied by fact sheets on the OMB Website that briefly summarize key budget initiatives. Additionally, the Analytical Perspectives volume regularly contains chapters explaining budget concepts, coverage of the budget, and the budget process. Advocates for a Citizens version of the President's budget generally do not regard these other materials as being adequate for this purpose.

Peer Reviewer

Opinion: Agree

Comments: Just to add that I would be one of the advocates for a Citizens version of the budget who does not think that what is presented is an adequate substitute. An average citizen would have to look in too many places, and would find the result confusing.

Government Reviewer

Opinion:

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 2021 FY 2021

Source:

Public 116-260, Consolidated Appropriations Act, 2021, December 27, 2020 (H.R. 133, enrolled version, pages 133-1 through 133-2124): <https://www.congress.gov/bill/116th-congress/house-bill/133/text>. (Under the TEXT tab, select ENROLLED BILL from the drop-down menu and then click PDF.

When the act is available in "Slip Law" form, which includes the page numbering for the Statutes-at-Large volume, it will be accessible from the www.govinfo.gov Website (<https://www.govinfo.gov/app/collection/plaw/116/>). The text of the enrolled bill and the slip law are identical.)

Comment:

The federal budget is not enacted as a single law. Rather, the spending and revenues for a fiscal year derive from multiple legislative enactments during two successive congressional sessions (each corresponding closely to a calendar year), as well as from laws enacted in prior years. For purposes of this survey, the "enacted budget" (EB) is considered to be the appropriations acts enacted each year, which account for roughly one-third of total spending. In most recent years, some or all of the 12 regular appropriations acts have been incorporated into a single consolidated (also called omnibus) appropriations act. After a fiscal year has begun, Congress usually enacts one or more "continuing resolutions" to provide stop-gap funding until the unfinished regular appropriations bills are enacted into law. For FY 2021, several continuing resolutions were enacted into law covering nearly the first three months of the fiscal year until the Consolidated Appropriations Act, 2021 enacted all 12 of the regular appropriations into law. This law is considered to be the EB for purposes of this survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

21/12/2020 21/12/2020

Source:

<https://www.congress.gov/bill/116th-congress/house-bill/133/all-actions?overview=closed#tabs>.

Comment:

The Senate took final legislative action on the measure on December 21, 2020, thus clearing it for the President's signature. In parliamentary parlance, a measure is considered to be "enacted" when the President signs it into law or his veto is overridden by the House and the Senate. Thus, the Consolidated Appropriations Act, 2021, was enacted into law on December 27, 2021, when the President signed it (six days after Congress had completed its consideration of the measure).

Peer Reviewer

Opinion: Agree

Comments: I guess I agree, given past IBP definition of "the budget" but the Executive budget is not just the sum total of the appropriation bills. There is other legislation (mandatory, and revenues) that affect the budget that are not in appropriation bills.

Government Reviewer

Opinion:

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<https://www.congress.gov/bill/116th-congress/house-bill/133>.

Comment:

The text of public laws, in "slip law" form with pagination for later inclusion in the Statutes-at-Large compilation, is made available on the Website of the Government Publishing Office (<https://www.govinfo.gov>), as indicated previously. The slip law 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 (in enrolled bill form, without Statutes-at-Large pagination) can be accessed at <https://www.congress.gov> and found by bill number (in this instance, H.R. 133 of the 116th Congress. Information on appropriations acts is available by clicking the link "Appropriations" at the top of the page.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.
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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
28/12/2020

Source:
<https://www.govinfo.gov/app/details/BILLS-116hr133enr/>

Comment:
The enrolled version of the bill was made available on the congressional Website about one week after final legislative action in the Senate on December 21, 2020 cleared it for the President's signature.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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. 133, the Consolidated Appropriations Act, 2021, a hand-printed enrolled version of the measure is prepared quickly for transmittal to the President for his signature. The electronic version of the enrolled measure is made available online for such measures fairly quickly, usually within one week or so. In this instance, I added seven days to the date of final legislative action in the Senate, when it was cleared for the President. That estimate was supported by information on govinfo.gov.

Source:
<https://www.govinfo.gov/app/details/BILLS-116hr133enr/>

Comment:
No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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 leave this question blank.

Answer:

<https://www.congress.gov/bill/116th-congress/house-bill/133/text>

Source:

N/a

Comment:

As indicated previously, in this case an electronic version of the enacted budget was published in enrolled bill form about one week after final legislative action in the Senate on December 21, 2020 cleared it for the President. The "slip law" version, with Statutes-at-Large pagination, is not yet available (as of February 2021) on the GPO Website (see Public Laws at www.govinfo.gov).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

N/a

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
N/a

Comment:
No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Consolidated Appropriations Act, 2021

Source:
N/a

Comment:
No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:
b. No

Source:
N/a

Comment:
No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:
n/a

Source:
N/a

Comment:
The United States Government does not prepare a Citizens Budget.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

d. Not produced at all

Source:

N/a

Comment:

The United States Government does not prepare a Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

N/a

Source:

N/a

Comment:

The United States Government does not prepare a Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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 Budget is produced and its dates of publication.

Answer:

Source:

N/a

Comment:

The United States Government does not prepare a Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Source:

N/a

Comment:

The United States Government does not prepare a Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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 leave this question blank.

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 Budget is produced and its URL or weblink.

Answer:

Source:

N/a

Comment:

The United States Government does not prepare a Citizens Budget.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:
N/a

Source:
N/a

Comment:
The United States Government does not prepare a Citizens Budget.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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 Budget is produced and which budget document it simplifies.

Answer:
N/a

Source:
N/a

Comment:
The United States Government does not prepare a Citizens Budget.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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 2020-21

Source:
Department of the Treasury, Monthly Treasury Statement: <https://www.fiscal.treasury.gov/reports-statements/mts/>; <https://www.fiscal.treasury.gov/reports-statements/dts/>.

Comment:
The Department of the Treasury issues the following additional IYRs on a daily, monthly, or quarterly basis:
(1) Daily Treasury Statement: <https://www.fiscal.treasury.gov/reports-statements/dts/>;
(2) Treasury Bulletin [issued quarterly]: <https://www.fiscal.treasury.gov/reports-statements/treasury-bulletin/>; and
(3) Monthly Statement of the Public Debt: <https://www.treasurydirect.gov/govt/reports/pd/mspd/mspd.htm>.
Treasury Department IYRs will migrate to a new Website in March 2021 (<https://FiscalData.Treasury.gov>).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:
a. At least every month, and within one month of the period covered

Source:
Department of the Treasury, Monthly Treasury Statement: <https://www.fiscal.treasury.gov/reports-statements/mts/>.

Comment:
The IYRs are made available to the public the same day that they are published (released). According to a statement routinely carried in the Introduction to the MTS, the report "is normally released on the 8th workday of the month following the reporting month." Exceptions sometimes occur, such as when a lengthy funding gap and partial government shutdown during FY 2019 caused the December, January, and February reports to be issued late, or more routinely, when end-of-year matters need to be addressed. Publication dates for recent Monthly Treasury Statements are provided in Question IYRs-3a.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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.

Note that the date of publication is not necessarily the same date that is printed on the document.

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 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

The last five Monthly Treasury Statements for FY 2020 (May-September, 2020) and the first two for FY 2021 (October-November) were released as follows:

- (1) May 2020 MTS - released 10 June 2020;
- (2) June 2020 MTS - released 13 July 2020;
- (3) July 2020 MTS - released 12 August 2020;
- (4) August 2020 MTS - released 11 September 2020;
- (5) September 2020 MTS - released 12 October 2020 (calculated);
- (6) October 2020 MTS - released 12 November 2020; and
- (7) November 2020 MTS - 10 December 2020.

Source:

Department of the Treasury, Monthly Treasury Statement: <https://www.fiscal.treasury.gov/reports-statements/mts/>.

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

At the back of a Monthly Treasury Statement, the release date (i.e., the publication date) for the next forthcoming MTS is noted. According to a statement routinely carried in the Introduction to the MTS, the report "is normally released on the 8th workday of the month following the reporting month."

Source:

Monthly Treasury Statements: <https://fiscal.treasury.gov/reports-statements/mts/>.

Comment:

In the occasional instance in which a specific release date is not provided, a calculation is made based on the statement in the MTS Introduction that the report is released on the 8th business day following the reporting month. A calculated release date was needed only once in this survey (for the October 2020 MTS).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.

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.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://fiscal.treasury.gov/files/reports-statements/mts/mts1120.pdf>

Source:

N/a

Comment:

Links to previous issues of the MTS are provided at: <https://fiscal.treasury.gov/reports-statements/mts/previous.html>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Monthly Treasury Statement (MTS) Dataset: <https://fiscaldata.treasury.gov/datasets/monthly-treasury-statement/summary-of-receipts-outlays-and-the-deficit-surplus-of-the-u-s-government>.

Comment:

The MTS Dataset provides comprehensive information in various machine-readable formats.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy

(and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Monthly Treasury Statement: <https://fiscal.treasury.gov/reports-statements/mts/previous.html>.

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

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 of Receipts and Outlays of the United States Government For Fiscal Year [---], and Other Periods. Monthly Treasury Statement of Receipts and Outlays of the United States Government for Fiscal Year 2021 Through November 30, 2020, and Other Periods: <https://fiscal.treasury.gov/files/reports-statements/mts/mts1120.pdf>.

Source:
Monthly Treasury Statement: <https://fiscal.treasury.gov/reports-statements/mts/previous.html>.

Comment:
No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:
b. No

Source:
N/a

Comment:
No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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 2021

Source:
Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:
In the U.S. budget process, the Mid-Session Review (MSR) for a fiscal year principally serves a different purpose than the Mid-Year Review (MYR) in other countries. The MSR is oriented mainly to legislative action by Congress before the budget year begins rather than budget execution after the budget year has begun. It provides updates of information in the President's budget and the economic forecast at the mid-point of the congressional session (which largely coincides with the calendar year, not the fiscal year) and a few months before the start of the budget year on October 1. But the MSR also provides updated information on the current fiscal year. Taken together with updated current-year information provided earlier in the session in the President's budget, the two documents give Congress and the public a clear view of the budget status for the period encompassing on average about five to nine months into the current fiscal year. As such, IBP has determined that the MSR can serve as an MYR in previous rounds of

the OBS.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

As noted in MYR-1, in previous rounds of the Open Budget Survey, the Mid-Session Review (MSR) has been accepted as the U.S. Mid-Year Review (MYR) document. The MSR serves a somewhat different purpose than the standard MYR in other countries, as the MSR is oriented mainly toward legislative action rather than budget execution and provides updated information on the EBP at roughly the mid-point of the congressional session (which coincides with the calendar year, rather than the fiscal year) to inform congressional action on the budget. But the standard MSR also provides updated economic and fiscal information for the current fiscal year. Taken together with the current-year information provided in the EBP (which is released roughly 5 months after the start of the fiscal year), Congress and the public have a clear view of the status of budget execution during the year. As such, IBP has accepted the MSR as a MYR, concluding that the desired current-year information is available at the appropriate time for the US budget process.

But the FY 2021 Mid-Session Review, released on July 1, 2020, does not provide the same information as past MSRs. To be considered a MYR under OBS methodology, a document should include updated estimates of revenue, expenditure, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. The FY 2021 MSR did not provide these full-year estimates, instead providing only updated estimates through May 2020 (or the first 8 months of the fiscal year). Similarly, a MYR should assess the state of the economy relative to the initial forecast and update the economic projections for the remainder of the fiscal year. The FY 2021 MSR provided no update of the economic projections included in the President's Budget released in February 2020. As the MSR stated: "This year, given the jump in economic uncertainty caused by the COVID-19 public health emergency and the resulting economic downturn, the MSR does not report updated economic assumptions or provide updated revenue and deficit estimates for the budget window....Instead, this year's MSR reports on actual changes in spending and revenues to date, and changes to outlays and receipts for 2020 and 2021 where they are known. The MSR also reports expected changes due to legislative and administrative activity since February 2020 in cases where estimation is possible." While the fiscal and economic outlook in July 2020 was uncertain, the failure of the FY 2021 MSR to provide updated full-year fiscal estimates and economic projections disqualifies it as a MYR, according to OBS methodology. As a result, the MYR is considered "not available" in the US.

It is worth noting that the Congressional Budget Office (CBO), which annually prepares and revises an economic forecast that underlies the development of baseline budget projections used in the congressional budget process, did so during the 2020 session of Congress (see Congressional Budget Office, An Update to the Budget Outlook: 2020 to 2030, September 2020, <https://www.cbo.gov/publication/56517>). It also updated its economic forecast in both May and July (see Congressional Budget Office, Interim Economic Projections for 2020 and 2021, May 19, 2020, <https://www.cbo.gov/publication/56351>; and Congressional Budget Office, An Update to the Economic Outlook: 2020 to 2030, July 2, 2020, <https://www.cbo.gov/publication/56442>).

Peer Reviewer
Opinion: Agree

Comments: As implied by the researcher, the fact that CBO did update its forecast makes the failure of the executive branch to do so even more glaring.

Government Reviewer

Opinion:

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
00/00/0000

Source:
Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:
See MYR-2. The FY 2021 Mid-Session Review does not meet the OBS criteria of a MYR, and so the MYR is considered "not available" for purposes of the OBS 2021.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:
N/a

Source:
Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:
See MYR-2. The FY 2021 Mid-Session Review does not meet the OBS criteria of a MYR, and so the MYR is considered "not available" for purposes of the OBS 2021.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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 leave this question blank.

Answer:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

See MYR-2. The FY 2021 Mid-Session Review does not meet the OBS criteria of a MYR, and so the MYR is considered "not available" for purposes of the OBS 2021.

Peer Reviewer

Opinion: Agree

Comments: I have to say that while I understand, it is a little confusing to say that the MYR is not available and simultaneously provide a URL for where it can be found. I am wondering whether explaining this, as the researcher does in a prior question, and then NOT providing the URL, is the right thing to do.

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

See MYR-2. The FY 2021 Mid-Session Review does not meet the OBS criteria of a MYR, and so the MYR is considered "not available" for purposes of the OBS 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

N/a

Comment:

See MYR-2. The FY 2021 Mid-Session Review does not meet the OBS criteria of a MYR, and so the MYR is considered "not available" for purposes of the OBS 2021. While OMB may have produced information consistent with a MYR for internal purposes, it was not possible to verify; therefore, "not produced at all" was chosen.

Peer Reviewer

Opinion: Agree

Comments: See my prior comment. The comment in red above highlights the confusion between citing a specific location for a document and then saying said document is not produced.

Government Reviewer

Opinion:

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

N/a

Source:

N/a

Comment:

See MYR-2. The FY 2021 Mid-Session Review does not meet the OBS criteria of a MYR, and so the MYR is considered "not available" for purposes of the OBS 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/a

Comment:

See MYR-2. The FY 2021 Mid-Session Review does not meet the OBS criteria of a MYR, and so the MYR is considered "not available" for purposes of the OBS 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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 2019

Source:

Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; Financial Report of the United States Government (Financial Report), Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

In addition, agencies produce end-of-year financial and performance reports, which can be found on agency websites. They can also be accessed through <https://fiscal.treasury.gov/reports-statements/financial-report/2019/related-resources.html> and <https://trumpadministration.archives.performance.gov/>.

Comment:

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).

According to the Treasury Department's description of the Combined Statement, "[t]he Combined Statement is recognized as the official publication of receipts and outlays. All other federal government reports containing similar data must be in agreement with the Combined Statement.

The report presents budgetary results at the summary and detail level. It's part of a group of three publications that includes: the Monthly Treasury Statement, a report of the government receipts and outlays based on agency reporting, and the Daily Treasury Statement, summarizing data on the cash and debt operations of the Treasury based on reporting of the Treasury account balances of the Federal Reserve banks":

<https://fiscal.treasury.gov/reports-statements/combined-statement/>.

The latter two documents are discussed in the In-Year Report section of this Survey.

Another report prepared annually by the Department of the Treasury (in concert with the Office of Management and Budget) is the Financial Report of the United States Government. Unlike the Combined Statement and other budget documents, which are based on cash-based accounting, the Financial Report is based primarily on accrual-based accounting. Nonetheless, the Financial Report is appropriate for a Year-End Report (YER) and generally offers more narrative discussion and analysis than the Combined Statement. Because the Financial Report is audited, it is also discussed as part of the Audit Report.

(Note that the FY 2020 Combined Statement was released in December 2020, before the end of the research period. But the FY 2019 statement is used here because it is being paired with the FY 2019 Financial Report. The FY 2020 Financial Report was not released until February 2021, after the end of the research period.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

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

Source:

Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; Financial Report of the United States Government (Financial Report), Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

The Combined Statement and Financial Report are made available online to the public on the same day they are published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not

published or not produced, leave this question blank.

Answer:
09/12/2019

Source:
Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>.

Comment:
Under OBS methodology, if there are two qualifying documents, the one that scores the highest on a question can be used. In this case, the Combined Statement is published before the Financial Report, and so is cited here.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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 publication date for the most recent Combined Statement is the date indicated on the transmittal letter included at the front of the document.

Source:
Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>.

Comment:
No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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 leave this question blank.

Answer:
<https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>

Source:
Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>

Comment:
No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>

Comment:

The Webpage (.html) for the current Combined Statement provides links to Excel spreadsheet files for the data in each of the four parts of the report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IBP Comment

After further review, IBP feels a "b" is a more appropriate response. Although the Combined Statement is available in machine-readable format as both the researcher and peer reviewer found, the other YER document -- the Financial Report -- is not. A "b" response better captures the availability of machine-readable data across the two reports being used to respond to the YER questions.

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/a

Comment:
No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Combined Statement of Receipts, Outlays, and Balances of the United States Government, Fiscal Year 2019

Source:

Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>

Comment:

The title of the other YER is: Financial Report of the United States Government, Fiscal Year 2019. See: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

N/a

Comment:

No comment.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: I think that the introductory material--The Results in Brief, the Executive Summary, and the MD&A--serve the same function as a Citizen's report, and therefore the US should be given credit for that.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with an "a" response, as suggested by the peer reviewer. In previous OBS rounds, the Results in Brief, Nation by the Numbers, and Executive Summary have been accepted as a citizens version of the YER. Given that the presentation and content is effectively unchanged from previous rounds, IBP would continue to give credit. Although IBP is sympathetic with the researcher that there is considerable room to improve these materials and make them more accessible to citizens.

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 2019

Source:

(1) Government Accountability Office, Independent Auditor's Report, Fiscal Year 2019, February 27, 2020, pages 232-261: <https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/gao-audit-report-2019.pdf>. GAO's Independent Auditor's Report for FY 2019 appears on pages 232-261 of the Financial Report of the United States Government, Fiscal Year 2019 (cited below);
(2) Government Accountability Office, Statement of the Comptroller General of the United States, February 27, 2020, pages 36-44: <https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/comptroller-statement-2019.pdf>. The Comptroller General's Statement appears on pages 36-44 of the Financial Report of the United States Government, Fiscal Year 2019 (cited below)
(3) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, [no date provided]: <https://fiscal.treasury.gov/reports-statements/financial-report/current-report.html>.

Comment:

The Supreme Audit Institute (SAI) of the United States Government is the Government Accountability Office (GAO), headed by the Comptroller General. The Independent Auditor's Report, prepared annually by GAO pursuant to 31 U.S.C. 331(e)(2), is included in the annual Financial Report of the United States Government prepared jointly by the Department of the Treasury and the Office of Management and Budget. The Financial Report also includes a Statement of the Comptroller General which summarizes the Auditor's Report.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

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

Source:

Government Accountability Office, Independent Auditor's Report, Fiscal Year 2019, February 27, 2020, pages 232-261: <https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/gao-audit-report-2019.pdf>. GAO's Independent Auditor's Report for FY 2019 appears on pages 232-261 of the Financial Report of the United States Government, Fiscal Year 2019: <https://fiscal.treasury.gov/reports-statements/financial-report/current-report.html>.

Comment:

No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

27/02/2020

Source:

N/a

Comment:

No comment.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion:

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 Independent Auditor's Report, included in the Financial Report of the United States Government, Fiscal Year 2019, is undated, as is the Financial Report itself. However, the Statement of the Comptroller General of the United States, which also is included in the Financial Report, is dated February 27, 2020 and refers to the Independent Auditor's Report as "enclosed," implying the same publication date. Further, the Statement of the Comptroller General was issued separately as a GAO report on that date, with the Financial Report (including the Independent Auditor's Report) attached (see citation below).

Source:

Government Accountability Office, Financial Audit: FY 2019 and FY 2018 Consolidated Financial Statements of the U.S. Government, GAO-20-315R, February 27, 2020: <https://www.gao.gov/products/GAO-20-315R>.

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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 leave this question blank.

Answer:

<https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/gao-audit-report-2019.pdf>

Source:

Government Accountability Office, Independent Auditor's Report, Fiscal Year 2019, February 27, 2020, pages 232-261: <https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/gao-audit-report-2019.pdf>. GAO's Independent Auditor's Report for FY 2019 appears on pages 232-261 of the Financial Report of the United States Government, Fiscal Year 2019: <https://fiscal.treasury.gov/reports-statements/financial-report/current-report.html>.

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Department of the Treasury, Datasets, Financial Report of the U.S. Government: Balance Sheets, July 28, 2020 (updated annually):
<https://fiscaldata.treasury.gov/datasets/us-government-balance-sheets/financial-report-of-the-u-s-government-balance-sheets>.

Comment:

While GAO's Independent Auditor's Report does not provide machine-readable data, some such data pertinent to that report and the Financial Report is maintained by the Treasury Department in multiple datasets (<https://fiscaldata.treasury.gov/datasets/>) with data in machine-readable form. Two of the datasets pertain specifically to the Financial Report and matters covered by it. With respect to one of these datasets, the Treasury Department's description of the The Financial Report of the U.S. Government: Balance Sheets dataset states that it "provides an overview of the government's assets, liabilities, and net position to present a more comprehensive report of the government's financial position. The most significant assets that are reported on the balance sheets are loans receivable; property, plant, and equipment; inventories and related property; and cash or other monetary assets. The most significant liabilities reported on the balance sheets are federal debt securities held by the public and accrued interest, and federal employee and veteran benefits payable. The net position is the residual difference between assets and liabilities and is the cumulative results of operations since inception."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/a

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." 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

Source:

Government Accountability Office, Independent Auditor's Report, Fiscal Year 2019, February 27, 2020, pages 232-261: <https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/gao-audit-report-2019.pdf>. GAO's Independent Auditor's Report for FY 2019 appears on pages 232-261 of the Financial Report of the United States Government, Fiscal Year 2019: <https://fiscal.treasury.gov/reports-statements/financial-report/current-report.html>.

Comment:

No comment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Government Accountability Office, Understanding the Financial Report of the United States Government, GAO-18-239SP, February 15, 2018: <https://www.gao.gov/products/GAO-18-239SP>.

Comment:

The Government Accountability Office (GAO) periodically updates a guide to understanding the annual Financial Report of the United States Government. While it explains the concepts used in that report and the accompanying Independent Auditor's Report, it does not analyze the Financial Report for any particular year, so does not meet the criteria of a citizen's version of the Financial Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

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>) and the Department of the Treasury, Bureau of the Fiscal Service (<https://www.fiscal.treasury.gov/reports-statements/>). With respect to actions on budgetary legislation by Congress, key Websites include the Congressional Budget Office (<https://www.cbo.gov>) and the Government Accountability Office (www.gao.gov). Congressional 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: (<https://www.house.gov>), (<https://www.senate.gov>), and (<https://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/>). An extensive, government-wide collection of some key budgetary and economic documents may be found at a site of the Government Publishing Office (<https://www.govinfo.gov>). Finally, comprehensive information on spending is provided at <https://www.usaspending.gov>.

Comment:

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 judicial 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 or budget 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

Government Reviewer
Opinion:

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

URLs and links to specific sources are provided for the major examples discussed in the comment section below.

Comment:

Considerable data regarding revenues and spending is provide in machine-readable format on various Websites of the United States Government. With respect to the President's budget for FY 2021 (on the www.govinfo.gov Website), for example, select the Historical Tables volume, then click on the Details tab followed by the Documents in Context tab. Links are provided for individual tables in the volume in Excel spreadsheet (.xlsx) format. Table 1.1 - Summary of Receipts, Outlays, and Surpluses or Deficits (-): 1789–2025, is one example of the many tables that may be accessed at this URL: <https://www.govinfo.gov/app/details/BUDGET-2021-TAB/context>.

The Department of the Treasury has machine-readable data on revenues, spending, and other budget elements in its dataset center: <https://fiscaldata.treasury.gov/datasets/>. This includes data on revenues and spending derived from the Monthly Treasury Statement, among other sources, available in .csv (comma separated value) and other machine-readable formats.

The Congressional Budget Office also provides machine-readable data on revenue, spending, and other budget levels in a consolidated manner. See, especially, the Budget and Economic Data webpage: <https://www.cbo.gov/data/budget-economic-data>. Links are provided for individual Excel spreadsheets under different categories. Under Historical Budget Data, for example, click on the FY 2021 link to access a multi-year spreadsheet with tabs for total revenues and spending, Revenues by Major Source, Outlays by Major Category, and other elements.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

See the URLs and links provided in the response to Question GQ-1b.

Comment:

See the comments provided in the response to Question GQ-1b.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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.

Answer:
a. Yes

Source:

(1) Office of Management and Budget, Budget of the United States Government, Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>. (See, for example, Chart 2-2, Range of Uncertainty for the Budget Deficit, page 19.);

(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/current-report.html>. (See, for example, Chart 2, Net Cost: FY 2019 (\$5.1 trillion), page 3; Exhibit 1, The United States Government, page 9; and Figure 1, Social Security, Medicare, and Governmentwide Finances, page 182.); and
(3) Department of the Treasury, USAspending Datalab: <https://datalab.usaspending.gov/>. (See, for example, under Analyses/DTS Tracker, the interactive graphic, Visualizing the Daily Treasury Statement.

Comment:

The President' budget regularly employs charts in the Analytical Perspectives volume (more than 20 are listed in the FY 2021 volume). The Department of the Treasury uses charts, exhibits, and figures in some of its documents, especially the Financial Report of the United States Government, and in the DataLab on the USAspending Website. Specific examples are cited above under Source.

Peer Reviewer

Opinion: Agree

Comments: I don't know whether this question only intends for the response to include executive branch sites, but CBO for sure has infographics, and I think that GAO does as well.

Government Reviewer

Opinion:

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.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:
a. Yes

Source:

(1) Chief Financial Officers Act of 1990, Public Law 101-576, November 15, 1990 (104 Stat. 2838-2855): <https://www.govinfo.gov/content/pkg/STATUTE-104/pdf/STATUTE-104-Pg2838.pdf>;

(2) Government Accountability Office, Federal Financial Management: Substantial Progress Made Since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, GAO-20-566, August 6, 2020: <https://www.gao.gov/products/GAO-20-566>. (A comprehensive listing of Federal financial management laws enacted in recent decades is provided in, Figure 1. Timeline of Key Federal Financial Management Reform Laws Through 2020, on page 5.); and

(3) United States Code, Title 31 (Money and Finance): <https://www.govinfo.gov/content/pkg/USCODE-2018-title31/pdf/USCODE-2018-title31.pdf>. (See, for example, Chapter 5 - Office of Management and Budget, beginning with Section 501 on page 391; significant parts of the Chief Financial Officers Act of 1990 were codified in Chapter 5.)

Comment:

Many different federal laws, some complex and lengthy, deal with Federal financial management and auditing. Many of them are codified in Title 31

(Money and Finance) of the United States Code.

The most significant enactment pertaining to Federal financial management in the last several decades is the Chief Financial Officers Act of 1990 (Public Law 101-576, November 15, 1990 (104 Stat. 2838-2855)). Other important financial management laws and related Office of Management and Budget (OMB) circulars, memoranda, and bulletins, are listed individually by the Office of Federal Financial Management within OMB (<https://www.whitehouse.gov/omb/office-federal-financial-management/>). The Department of the Treasury provides information in the Treasury Financial Manual (<https://tfm.fiscal.treasury.gov/>). The Government Accountability Office also offers information on financial management and accounting on its Website (<https://www.gao.gov>), such as the Generally Accepted Government Auditing Standards, also known as the "Yellow Book" (<https://www.gao.gov/yellowbook/overview>).

Peer Reviewer

Opinion: Agree

Comments: You may want to include the Budget and Accounting Act of 1921, as it created GAO.

Government Reviewer

Opinion:

GQ-3. Is there at least one additional law 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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

(1) Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282, September 26, 2006):

<https://www.govinfo.gov/content/pkg/PLAW-109publ282/pdf/PLAW-109publ282.pdf>; and

(2) Digital Accountability and Transparency Act of 2014, (Public Law 113-101, May 9, 2014): <https://www.govinfo.gov/content/pkg/PLAW-113publ101/pdf/PLAW-113publ101.pdf>.

Comment:

Two fairly recent laws apply specifically to transparency in budgeting, particularly with regard to the aforementioned USAspending.com Website. The first act, the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282), requires that "federal contract, grant, loan, and other financial assistance awards be displayed on a publicly accessible and searchable website to give the American public access to information on how their tax dollars are being spent." The second, the Digital Accountability and Transparency Act of 2014, (Public Law 113-101), mainly amended the 2006 act to expand and improve the use of budgetary data on the Website.

There are other Federal laws and regulations that deal with such matters as access to information and government transparency generally. 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>). 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

Comments: Shouldn't the Paperwork Reduction Act be mentioned here?

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

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

Source:

The main volume of the President's annual budget submission (the EBP), "Budget of the United States Government, Fiscal Year 2021," and the three main 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 for the current Administration on the Website of the Office of Management and Budget (<https://www.whitehouse.gov/omb/budget/>) and, for FY 2021 and earlier years (back through FY 1996), on the Website of the Government Publishing Office (<https://www.govinfo.gov/app/collection/BUDGET/>).

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>;

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>;

(3) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>; and

(4) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Historical Tables, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>.

Comment:

The main volume of the President's annual budget submission (the EBP), the "Budget" volume, presents relatively minimal information on expenditures by department and agency. After a discussion of broad themes in the budget (e.g., Countering Emerging Threats; Historic Red Tape Relief), it provides (1) brief narratives of spending by department and major independent agency that highlight spending initiatives and (2) summary tables on mandatory spending proposals (Table S-6, Mandatory and Receipt Proposals, pages 114-120) and aggregate discretionary budget authority (Table S-8, 2021 Discretionary Overview by Major Agency, pages 123-125), both also by department and major independent agency.

More extensive information on spending is provided in the three supporting volumes. The "Analytical Perspectives" volume, for example, provides information in Table 25-1, Federal Budget by Agency and Account, which is not part of the printed volume but is available online as a separate PDF file (<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER-8-6-1.pdf>). 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: 1962-2025, pages 74-80; and (2) Table 5.2, Budget Authority by Agency: 1976-2025, pages 98-102. Finally, the "Appendix" volume provides extensive information for each account within administrative units; see, for example, the presentation regarding the "Salaries and Expenses" account of the Food and Drug Administration (FDA) under the Department of Health and Human Services on pages 431-433.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

See the volumes of the President's budget listed in the response to Question 1, especially the "Historical Tables" (<https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>) and the "Analytical Perspectives" (<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER-8-5-1.pdf>).

Comment:

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, 1940-2025, pages 50-59; (2) Table 3.2, Outlays by Function and Subfunction, 1962-2025, pages 60-73; and (3) Table 5.1, Budget Authority by Function and Subfunction, 1976-2025, pages 88-97. In the Analytical Perspectives, see Table 24.1 Net Budget Authority and Outlays by Function, Category, and Program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

See the volumes of the President's budget listed in the response to Question 1, especially the "Historical Tables" volume: Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Historical Tables, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>.

Comment:

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 10 divisions used under the UN's Classification of the Functions of Government (COFOG). The President's budget uses a greater number of top-level functions, but fewer subfunctions. In some instances, the President's budget uses "superfunctions," which group related functions together into six higher-level classifications (see Table 3.1, Outlays by Superfunction and Function: 1940-2025, on pages 50-59). Because of the significant overlap, no crosswalk is provided. (See the discussion of budget functions in the "Analytical Perspectives" volume on page 86.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Object Class Analysis, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-OBJCLASS/pdf/BUDGET-2021-OBJCLASS.pdf>; and

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

The Object Class Analysis is the primary source for this information and provides data on spending (obligations) by purpose. The five major object classes are: (1) personnel compensation and benefits; (2) contractual services and supplies; (3) acquisition of assets; (4) grants and fixed charges; and (5) other. In addition, several chapters in the "Analytical Perspectives" volume discuss spending by broad economic purpose, including Federal Investment (Chapter 16, pages 227-232), Research and Development (Chapter 17, pages 233-240), and Credit and Insurance (Chapter 18, pages 241-264).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Object Class Analysis, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-OBJCLASS/pdf/BUDGET-2021-OBJCLASS.pdf>.

Comment:

The economic classifications used for spending in the President's budget generally adhere to the international classifications outlined by the IMF document, Government Finance Statistics, as shown in Appendix 4 (Classifications) on pages 176-184 (<https://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>.

Comment:

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 and sub-program funding information may be provided as well. Classifications below the account level may be referred to as programs, projects, activities, or other designations, depending on the agency. With respect to the Department of the Interior, for example, the Resource Management account for the United States Fish and Wildlife Service (on pages 654-655 of the Appendix) provides obligation data and narrative descriptions for eight different programs funded by the account (e.g. Ecological Services, National Wildlife Refuge System, Conservation and Enforcement). 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

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure

classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

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

Source:

Estimates are made for a multiyear period by administrative and functional classification. See the volumes of the President's budget listed in the response to Question 1, including, for example, the "Budget" volume (Table S-8, Discretionary Overview by Major Agency, pages 123-125; the "Historical Tables" volume (Table 3-1, Outlays by Superfunction and Function, 1940-2025, on pages 50-59); and the "Analytical Perspectives" volume (Table 25-1, Federal Budget by Agency and Account, which is not part of the printed volume but is available online as a separate PDF file: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER-8-6-1.pdf>). Estimates by economic classification, in the "Object Class Analysis" volume, are not provided beyond the budget year.

Comment:

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 (although not all presentations in the budget cover a 10-year period). The fiscal year 2021 budget, for example, covers fiscal years 2021-2030. As noted under Sources, however, estimates by economic classification, in the "Object Class Analysis" volume, are not provided beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Functional classification

Source:

See the volumes of the President's budget listed in the response to the Question 1 and the comment for that question.

Comment:

Administrative classifications of spending on a multiyear basis are provided throughout the budget documents. The "Analytical Perspectives" volume, for example, provides a table, "Table 25-1, Federal Budget by Agency and Account," that presents budget authority and outlay amounts by administrative unit and account for the actual year, the current year, the budget year and the ensuing 9 fiscal years. [Note: a footnote in the "Analytical Perspectives" volume carried for several years indicates that the table is not included in the volume but is available separately as a PDF file online at the OMB Website and on a CD-ROM sold by the Government Publishing Office. Once the budget is archived, however, it is available on the GPO website, under "details" for the "Analytical Perspectives" volume.] Spending amounts also are provided in the "Appendix" by administrative unit and account for the actual year, the current year, and the budget year, but not for ensuing years.

Similarly, functional classifications of spending on a multiyear basis are provided extensively, especially in the "Historical Tables" volume.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

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

Source:

See the volumes of the President's budget listed in the response to the Question 1, especially the "Analytical Perspectives" volume (in that document, see the supplemental PDF file, Table 25-1, Federal Budget by Agency and Account: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER-8-6-1.pdf>).

Comment:

While expenditure estimates at the account level cover the budget year and the two preceding fiscal years for all accounts, as presented in the "Appendix" volume, the cited table in the "Analytical Perspectives" volume provides estimates of budget authority and outlays for accounts over a 10-year period. In addition, 10-year estimates are made for some accounts in the "Budget" volume (see, for example, the Summary Tables) and the "Historical Tables" volume (see the aforementioned Tables 3-1 and 3-2). Generally, accounts equate to programs under OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

See the volumes of the President's budget listed in the response to Question 1, especially the "Analytical Perspectives" volume (Chapter 11, Governmental Receipts, pages 125-134) and the "Historical Tables" volume (Section 2, Composition of Federal Government Receipts, pages 32-49).

Comment:

The major sources of revenue are: (1) individual income taxes; (2) corporation income taxes; (3) social insurance and retirement receipts; (4) excise taxes; (5) estate and gift taxes; (6) customs receipts; and (7) miscellaneous receipts. Estimated miscellaneous receipts amounted to less than 3% of total receipts for FY2021 in Table 11.1 in the "Analytical Perspectives" volume (page 125).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

See the volumes of the President's budget listed in the response to Question 1, especially the "Analytical Perspectives" volume (Chapter 12, Offsetting Collections and Offsetting Receipts, pages 135-146).

Comment:

"Non-tax" sources of revenue are referred to in the Federal budget as offsetting collections and offsetting receipts from the public and are listed in Table 12-1 Offsetting Collections and Offsetting Receipts from the Public, in the "Analytical Perspectives" volume (page 136) and discussed in detail in the accompanying narrative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

See the volumes of the President's budget listed in response to Question 1, and especially the specific chapters and tables cited in the responses to Questions 9 and 10.

Comment:

None.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

See the volumes of the President's budget listed in response to Question 1, and especially the specific chapters and tables cited in the responses to Questions 9 and 10.

Comment:

None.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;*
- the central government's total debt burden at the end of the budget year; and*

· the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Budget of the United States Government, Fiscal Year 2021, "Budget" volume, Table S-10, Federal Government Financing and Debt, pages 127-128; "Analytical Perspectives" volume, (Chapter 4, Federal Borrowing and Debt, pages 29-44; and the "Historical Tables" volume (Section 7, Federal Debt, pages 131-135, and Table 3.2, Outlays by Function and Subfunction, pages 60-73).

Comment:

Interest costs on borrowing are reflected in Function 900 (Net Interest).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year

Source:

See the sources cited for Question 13.

Comment:

None.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

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

Source:

See (1) the sources cited for Question 13 and (2) the Economic Report of the President (Together with the Annual Report of the Council of Economic Advisers), February 2020, available on the GPO Website at: <https://www.govinfo.gov/content/pkg/ERP-2020/pdf/ERP-2020.pdf>.

Comment:

The core elements identified in this question are addressed principally in the "Analytical Perspectives" volume, including a discussion of the division of debt held publicly and by government agencies, and by foreign and domestic entities, as well as interest payments on the debt (Table 4-1, Trends in Federal Debt Held by the Public and Interest on the Debt Held by the Public, page 30).

More detailed information on the debt of the United States Government is provided, outside of the President's budget submission, by the Treasury Department's Bureau of the Fiscal Service (<https://www.fiscal.treasury.gov>). Two of the publications distributed by the Bureau, the Daily Treasury Statement and the Monthly Treasury Statement, as well as various "Public Debt Reports," provide extensive information on the debt. The Monthly Treasury Statement for December 2020, for example, provides maturity profiles and yields for hundreds of marketable and non-marketable outstanding securities in Table III, Detail of Treasury Securities Outstanding, December 31, 2020, pages 2-13: <https://www.treasurydirect.gov/govt/reports/pd/mspd/2020/opdm122020.pdf>.

Finally, the annual Economic Report of the President prepared by the Council of Economic Advisers (CEA) provides historical information on Federal debt, including Table B-42, Bond yields and interest rates, 1949-2019 (Appendix B, page 414). The President's budget documents together with the Treasury Department and CEA documents, provide a wealth of information to form a detailed picture of the USG's debt status.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt
Maturity profile of the debt
Whether the debt is domestic or external
Information beyond the core elements (please specify)

Source:

See the sources cited for Questions 13 and 14, especially the "Analytical Perspectives" volume.

Comment:

The President's budget and associated Treasury Department documents present extensive information on the debt beyond the core elements, including factors driving change in debt levels, financing of the debt, the amount of debt held by the public versus debt held by the USG (e.g., trust funds surpluses generally are required to be invested in government securities), debt issued by government agencies other than the Treasury Department, and debt subject to a statutory limit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

The core elements referred to in this question, and additional matters, are addressed in Chapter 2, Economic Assumptions and Overview in the "Analytical Perspectives" volume, pages 9-19. Table 2.1, Economic Assumptions, page 12, and the accompanying narrative address the specified core information.

The Economic Report of the President, prepared by the President's Council of Economic Advisers (and cited in the response to Question 14), also is submitted annually by the President to Congress in conjunction with his budget submission and covers economic themes (see, for example, Chapter

9, The Outlook for a Continued Expansion, pages 295-302, in the 2020 report). Current and past reports may be found on the GPO Website at: <https://www.govinfo.gov/app/collection/erp/>.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:
Nominal GDP level
Inflation rate
Real GDP growth
Interest rates
Information beyond the core elements (please specify)

Source:
See the "Analytical Perspectives" volume cited in response to Question 15.

Comment:
In addition to the core elements, information is provided on such matters as unemployment, income, and Federal employee pay raises.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

Source:

See the "Analytical Perspectives" volume cited in response to Question 15.

Comment:

In the cited document, see, the discussion on pages 16 and 17, including Table 2-4, Sensitivity of the Budget to Economic Assumptions. For each economic scenario, the table shows the impact on revenues and spending and the net effect on the deficit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>; and

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

(3) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Major Savings and Reforms, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSV/pdf/BUDGET-2021-MSV.pdf>.

Comment:

The effects of the President's spending proposals generally are reflected in summary tables included at the end of the "Budget" volume. In the FY2021 budget, see, for example: Table S-2, Effect of Budget Proposals on Projected Deficits, page 110; Table S-6, Mandatory and Receipt Proposals, pages 114-120; Table S-7, Proposed Discretionary Funding Levels in 2021 Budget, pages 121-122; and Table S-8, 2021 Discretionary Overview by Major Agency, pages 123-125). In addition, the "Major Savings and Reforms" volume provides information on reductions and eliminations in discretionary spending and savings in mandatory spending; summary tables using these categories are provided at the beginning of the document, followed by more detailed information on the specific proposals arranged by agency and program (and several cross-agency proposals). Narrative discussions of these proposals appear throughout the "Budget," "Analytical Perspectives," and "Appendix" volumes by policy area, administrative, or programmatic groupings.

The President is required by law (Title 31 of the United States Code, Section 1109) to include in his budget submission "current services estimates," which show spending and revenue levels in future years excluding policy changes. They are presented in the "Analytical Perspectives" volume (see Chapter 21, Current Services Estimates, pages 275-285). 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 uses an "adjusted baseline" that corrects some of the perceived

distortions. Some of the summary tables in the "Budget" volume present information on the President's spending and revenue proposals (and the resulting deficit) compared to the adjusted "current services" baseline.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>; and

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

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

The effects of the President's revenue proposals, for example, generally are reflected in summary tables included at the end of the "Budget" volume, such as Table S-2, Effect of Budget Proposals on Projected Deficits, page 110; and Table S-6, Mandatory and Receipt Proposals, pages 114-120.

Narrative discussions of these proposals appear throughout the "Budget," "Analytical Perspectives," and "Appendix" volumes by policy area, administrative, or programmatic groupings.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

See the volumes of the President's budget listed in the response to Questions 1 and 3, particularly the "Historical Tables" volume and the "Object Class Analysis."

Comment:

See the comments for Questions 1-4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

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

Source:

See the sources cited under Question 1.

Comment:

See the comments for Question 6.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

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

Source:

See the volumes of the President's budget listed in the response to Question 1, particularly the "Analytical Perspectives" volume: Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

The President's budget for a fiscal year (the "budget year" or BY) typically is submitted almost half-way through BY-1 (the "current year"). Enacted levels for the current year may not be fully realized until after the President's budget for the budget year has been submitted. The current year levels in the President's budget for the next year therefore may reflect both revisions in enacted levels and revisions in proposals that still are pending. The basis for the data for the past year, the current year, and the budget year in the FY 2021 budget submission is discussed in the "Analytical Perspectives" volume, Chapter 8, Budget Concepts, pages 79-100 (especially on page 95). Chapter 23, Comparison of Actual to Estimated Totals, pages 303-307, 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.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

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

Source:

See the volumes of the President's budget listed in the response to Question 1, including the "Appendix" volume, the "Historical Tables" volume, and the "Object Class Analysis" volume.

Comment:

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

Government Reviewer

Opinion:

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Historical Tables, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>; and

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Object Class Analysis, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-OBJCLASS/pdf/BUDGET-2021-OBJCLASS.pdf>.

Comment:

Actual spending levels are presented for at least the BY-2 and, in some cases, earlier years by administrative, economic, and functional classification. The "Historical Tables" volume provides historical information on spending levels by functional classification (Table 3-2, Outlays by Function and Subfunction, 1962-2025, pages 60-73) and by administrative classification (Table 4-1, Outlays by Agency, 1962-2025, pages 74-80). Spending levels by economic classification, in the "Object Class Analysis" volume, are provided for BY- 2 but not for earlier years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>.

Comment:

The President's budget provides information on spending at three stages – "budget authority" (which is enacted in law and authorizes agencies to begin spending), "obligations" (by which agencies incur financial commitments against the budget authority), and "outlays" (which liquidate the obligations, usually by an electronic fund transfer or check issued by the Treasury Department). The "Appendix" volume of the President's budget, for example, provides actual budget authority and outlay levels on an account basis for the BY-2 but not for earlier years. In addition, it provides actual obligation levels for the BY-2 for programs identified within accounts. Under OBS methodology, accounts may be regarded as programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

See the volumes of the President's budget listed in the response to Question 1, particularly the "Analytical Perspectives" volume: Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

The basis for the data for the past year (BY-2), the current year, and the budget year in the FY 2021 budget submission is discussed in the "Analytical Perspectives" volume, Chapter 8, Budget Concepts, pages 79-100 (especially on page 95). Chapter 23, Comparison of Actual to Estimated Totals, pages 303-307, 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for

revenues rather than expenditures.

Answer:

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

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>; and

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Historical Tables, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>.

Comment:

The following examples provide pertinent revenue levels in the columns or rows labelled "2020." In the "Analytical Perspectives" volume, see Chapter 11, Governmental Receipts, pages 127-139, and Chapter 12, Offsetting Collections and Receipts, pages 125-198. See especially Table 11-1, Receipts by Source – Summary, on page 125, and Table 12-1, Offsetting Collections and Offsetting Receipts From the Public, page 136. In the "Historical Tables" volume, see Section 2, Composition of Federal Government Receipts, pages 32-49; see especially Table 2-1, Receipts by Source: 1934-2025, pages 32-33.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

See the sources cited for Question 25.

Comment:

See the comments provided in response to Question 25.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

See the volumes of the President's budget listed in the response to Question 1, particularly the "Analytical Perspectives" volume: Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

The basis for the data for the past year, the current year, and the budget year in the FY 2021 budget submission is discussed in the "Analytical Perspectives" volume, Chapter 23, Comparison of Actual to Estimated Totals, pages 303-307. The discussion 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>; and
(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Historical Tables, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>.

Comment:

The following examples provide pertinent revenue levels in the columns or rows labelled "2019" or "Actual 2019." In the "Analytical Perspectives" volume, see Chapter 11, Governmental Receipts, pages 127-139, and Chapter 12, Offsetting Collections and Receipts, pages 125-198. See especially Table 11-1, Receipts by Source – Summary, on page 125, and Table 12-1, Offsetting Collections and Offsetting Receipts From the Public, page 136. In the "Historical Tables" volume, see Section 2, Composition of Federal Government Receipts, pages 32-49; see especially Table 2-1, Receipts by Source: 1934-2025, pages 32-33.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

See the sources cited for Question 28.

Comment:

See the comments provided in response to Question 28.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

See the sources cited for Question 27.

Comment:

See the comments provided in response to Question 27.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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 preceding 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.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *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.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether

the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>;

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>; and

(3) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Historical Tables, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>.

Comment:

See the comments provided in response to Question 14, especially with respect to documents pertaining to debt and borrowing provided by the Department of the Treasury.

In the "Budget" volume, see Table S-10, Federal Government Financing and Debt, pages 127-128; in the "Analytical Perspectives" volume, see Chapter 4, Federal Borrowing and Debt, pages 29-44; and in the "Historical Tables" volume, see Section 7, Federal Debt, pages 131-135, and Table 3.2, Outlays by Function and Subfunction, pages 60-73. Interest costs on borrowing are reflected in Function 900 (Net Interest).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

See the sources cited for Question 13.

Comment:

None.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>; and
(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>.

Comment:

"Off-budget" transactions are regarded as "extra-budgetary funds" for purposes of the OBS. The two Social Security Trust Funds and the Postal Service Fund are "off budget" by law (42 U.S.C. 911a and 39 U.S.C. 2009a, respectively), but they are treated as part of the budget for most purposes. The "Analytical Perspectives" volume discusses budget coverage in Chapter 9, Coverage of the Budget, pages 101-105 (see especially page 103 regarding "Off-budget Federal activities"). Also, the "Appendix" volume provides information on the three off-budget funds (Social Security Trust Funds, pages 1221-1226, and Postal Service Fund, pages 1313-1315).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

See the sources cited in response to Question 1.

Comment:

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. Information is provided in the President's budget for the two Social Security Trust Funds and the Postal Service Fund, notwithstanding that they legally are "off-budget" (i.e., extra-budgetary) activities. While off-budget spending and revenues typically are included in budget totals under the unified budget approach, the on-budget and off-budget portions of the totals often are delineated separately. In the "Budget" volume, for example, Table S-5, Proposed Budget by Category as a Percent of GDP, page 113, shows the impact of the budget proposals on the total deficit as well as the impacts of the on-budget and off-budget components.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>; and

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Historical Tables, February 10, 2020:

<https://www.govinfo.gov/content/pkg/BUDGET-2021-TAB/pdf/BUDGET-2021-TAB.pdf>.

Comment:

In Chapter 14, Aid to State and Local Governments, pages 201-217, of the "Analytical Perspectives" volume, Table 14-1, Trends in Federal Grants to State and Local Governments (page 202) provides information back to 1960 on grant distribution by function (e.g., Agriculture, Transportation) and composition (e.g., payments to individuals, physical capital). Table 14-2, Federal Grants to State and Local Governments—Budget Authority and Outlays, pages 211-217, provides information on grants by function, agency, and program for the BY (2021) as well as the BY-1 and BY-2.

In Section 12, Federal Grants to State and Local Governments, pages 251-325, of the "Historical Tables" volume, all three tables in the section provide information on grants for at least the BY (2021) and years back to 1940.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

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

Source:
None.

Comment:
None.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:
None of the above

Source:
None.

Comment:
None.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>; a

Comment:

Chapter 18, Credit and Insurance, pages 241-263, of the "Analytical Perspective" volume, provides extensive data and narrative discussion regarding a wide array of Federal credit and insurance activities. In the case of residential mortgages, for example, three Government-Sponsored Enterprises (GSEs) – the Federal National Mortgage Association ("Fannie Mae"), the Federal Home Loan Mortgage Corporation ("Freddie Mac"), and the Federal Home Loan Bank System – currently are involved, in one form or another, with approximately half of residential mortgages outstanding in the U.S. today" (page 247). Additional information on GSEs is provided in a chapter (Government-Sponsored Enterprises) in the "Appendix" volume on pages 1357-1361.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

Chapter 18, Credit and Insurance, pages 241-263, of the "Analytical Perspective" volume, provides extensive data and narrative discussion regarding a wide array of Federal credit and insurance activities. The treatment of credit activities in the Federal budget process is governed by the Federal Credit Reform Act of 1990, as amended. The law requires a focus on the scoring of credit subsidies and the costs of default rather than cash flows.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

a. Yes, information beyond the core elements is presented for all financial assets.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

Information on financial assets held by the Federal Government is provided in various places in the budget. In particular, see Chapter 4, Federal Borrowing and Debt, pages 29-44, and Chapter 19, Credit and Insurance, pages 241-263 in the "Analytical Perspectives" volume.

In addition to information on financial assets provided in the President's budget, further information is provided in various reports of the Treasury Department, as mentioned previously (Daily Treasury Statement and Monthly Treasury Statement). For further information, see the comments provided in response to Question 14.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core

information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

The President's budget includes limited information on nonfinancial assets. One source of such information is Chapter 16, Federal Investment, pages 227-232, in the "Analytical Perspectives" volume. While the President's budget generally mingles together spending for capital and other investment with spending for current operations, Table 16-2, Federal Investment Budget Authority and Outlays: Grant and Direct Federal Programs, on pages 230-232, provides information on spending for major physical capital and other categories for the budget year (BY) and the two preceding years (BY-1 and BY-2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

None.

Comment:

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

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

Source:

- (1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>; and
- (2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>.

Comment:

Contingent liabilities are captured in the estimates for federal credit programs, as required by the Federal Credit Reform Act of 1990, as amended. See Chapter 19, Credit and Insurance, pages 241-263, in the "Analytical Perspectives" volume. Detailed information for credit programs (in the BY and the two preceding years) in applicable accounts also is provided in credit schedules included in the "Appendix" volume. For example, see the Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program schedule for the Small Business Administration's Business Loans Program Account (pages 1208-1209).

Another major source of contingent liabilities involves entitlement programs, including Federal retirement programs, such as Social Security, and health programs, such as Medicare and Medicaid; see Chapter 3, Long-Term Budget Outlook, pages 21-27.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

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

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

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 regarding the Social Security, Medicare, and Medicaid programs. Chapter 3, Long-Term Budget Outlook, pages 21-27, in the "Analytical Perspectives" volume provides data over a 25-year horizon in addition to the conventional 10-year budget forecast (see, for example, Table 3-1, 25-Year Debt Projections Under Alternative Budget Scenarios, on page 23). Sources of data and methods of estimating are discussed in a technical note on page 27. In addition, Chapter 21, Current Services Estimates, pages 275-285, provides various economic assumptions and baseline beneficiary projections for Social Security, Medicare, Medicaid, and other major benefit programs covering the 10-year period.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

e. Not applicable/other (please comment).

Source:

None.

Comment:

The United States Government does not receive donor assistance.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

Chapter 13, Tax Expenditures, pages 147-198, provides extensive information on tax expenditures, including revenue impacts of tax expenditures divided by corporate and individual categories and functional classifications, a narrative discussion of 165 separate tax expenditures, and issues in estimating tax expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

In the "Analytical Perspectives" volume, see: (1) Chapter 11, Governmental Receipts, pages 125-134; (2) Chapter 12, Offsetting Collections and Offsetting Receipts, pages 135-146; and (3) Chapter 22, Trust Funds and Federal Funds, pages 287-302. Earmarked revenues in the President's budget, for the most part, are associated with trust funds and special funds. As stated in Chapter 22, "[t]he income of a Federal Government trust fund must be used for the purposes specified in law" (page 289). A narrative discussion of the major trust funds is provided on pages 292-293 and budgetary information covering the seven-year period from FY2019-FY2025 (BY-2 through BY+4) is provided in Table 22-4, Income, Outgo, and Balances of Major Trust Funds, pages 294-301.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

- (1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>;
- (2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>;
- (3) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>;
- (4) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Major Savings and Reforms, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-MSV/pdf/BUDGET-2021-MSV.pdf>.

Comment:

In the "Budget" volume, "The Budget Message of the President," pages 1-3, and individual chapters on such topics as "Building a Better Tomorrow," pages 5-7, address the relationship between policies and the budget in very broad terms with scant references to dollar impacts. More information on the linkage is provided in the summary tables. For example, Table S-2, Effect of Budget Proposals on Projected Deficits, page 110, shows the impact on the deficit of about 20 broad proposals and Table S-6, Mandatory and Receipt Proposals, pages 114-120, shows the impact on the deficit for dozens of specific mandatory spending and revenue proposals (such as savings of \$135.0 billion over FY2021-FY2030 due to the enactment of comprehensive drug pricing reform, on page 115).

More detail on savings and reform initiatives is provided in the "Major Savings and Reforms" volume (see, for example, "Reduce Federal Retirement Benefits" on pages 177-178, which was estimated to save \$92.122 billion over FY2021-FY2030). The relationship also is addressed, by major areas and by individual agencies and programs, throughout the "Analytical Perspectives" and "Appendix" volumes. Finally, the Administration also maintains a comprehensive Website on performance goals, including their linkage to the budget, at: <https://www.performance.gov/>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear

description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

Answer:

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

Source:

See the sources cited for Question 47.

Comment:

See the comments provided in response to Question 47. While there is considerable discussion of multiyear policy goals throughout the budget documents, their main focus is on those goals pertinent to the budget year.

Peer Reviewer

Opinion: Agree

Comments: This is sort of a tough one. I agree with the description by the researcher in the comment, but there is no option to match that response exactly. I feel like a “b” might be a more appropriate response, but I can understand if you want to leave it where it is.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A “c” response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer “d” applies if no nonfinancial data on inputs is presented.

Answer:

b. Yes, nonfinancial data on inputs are presented for all administrative units (or functions) but not for all (or any) programs.

Source:

(1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>; and

(2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>.

Comment:

Nonfinancial data on inputs sometimes are discussed in various budget documents, especially in the "Analytical Perspectives" and "Appendix" volumes. In the "Analytical Perspectives" volume, for example, see Chapter 5, Strengthening the Federal Workforce, pages 47-57 (Table 5-1, Federal Civilian Employment in the Executive Branch, page 52). Also, in Chapter 21, Current Services Estimates, pages 275-285, see Table 21-3, Baseline Beneficiary Projections for Major Benefit Programs, page 279.

Such inputs also are referenced occasionally for selected accounts in the "Appendix" volume, but more often in the "budget justification" documents submitted by each agency that accompany them. For example, staffing resources by office and type of staff are listed in "Federal Aviation Administration, FY 2021 President's Budget Submission," table on "Staffing Summary – FY 2019 – FY 2021," Operations page 10, available at: <https://www.transportation.gov/sites/dot.gov/files/2020-02/FY%202021%20FAA%20President%27s%20Budget.pdf>; <https://www.transportation.gov/mission/budget/faa-fy-2019-budget-estimates>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

Nonfinancial data on results and outcomes are discussed primarily in the Annual Performance Plan and Report (APP&R) that agencies release around the time of the budget. Some of this information can also be found in the congressional budget justification documents (which some departments also seem to call "budget in brief"). Typically the APP&R is organized by strategic objectives and performance indicators. Target goals are set for the current year and the budget year, and both the original target goal and actual results are shown for at least the most recently completed fiscal year. Individual agency performance reports are available at www.performance.gov or on the agency's Website. See, for example, the "U.S. Department of Education, FY 2019 Annual Performance Report and FY 2021 Annual Performance Plan," <https://www2.ed.gov/about/reports/annual/2021plan/fy2019apr-fy2021app-report.pdf>; or the "U.S. Department of Housing and Urban Development, FY 2021 Annual Performance Plan and FY 2019 Annual Performance Report" https://www.hud.gov/sites/dfiles/CFO/documents/HUD_FY2021_APP_FY2019_APR_Final_2-10-20.pdf. [Note the performance.gov reports assessed for this round of the OBS have been archived at: <https://trumpadministration.archives.performance.gov/>.]

Comment:

The non-financial information on results in a typical APP&R report would be sufficient for an "a" response, because it provides detailed performance indicators across the range of agency activities organized by strategic goals. But for FY 2021, not all agencies released an APP&R report or provided the relevant non-financial performance information in another report (such as a "budget justification" report). For instance, no such information could be found for the Departments of Energy or Interior. As a result, a "c" response was used.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Comments: Because performance.gov was taken down, I can understand why it was hard to find these plans/reports. I have it on extremely good authority (GAO), however, that ALL of the 24 CFO Act agencies (those required to do so under GPRAMA) did publish these data. In fact, here is where the archived information is for Interior and Energy: <https://trumpadministration.archives.performance.gov/energy/>
<https://trumpadministration.archives.performance.gov/interior/>

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the researcher that it was very difficult to find evidence of certain agencies publishing the relevant materials on their websites, particularly the Energy Department, even after examining the archived websites. After review, however, IBP concluded that an "a" response nonetheless continued to be appropriate, rather than a "c" response, for two reasons. First, as the peer reviewer notes, agencies are required to publish this information, and in previous OBS rounds that has been the case. Second, the amount of spending in the agencies where it was difficult to confirm publication is fairly small (for instance, the Energy Department accounts for 0.7% of total expenditures, and Interior only 0.3%) and IBP generally allows some leeway (typically 3%) when determining whether criteria for an "all" response has been met.

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

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

Source:

See the sources cited for Question 50.

Comment:

See the comment provided in response to Question 50.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

- (1) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-BUD/pdf/BUDGET-2021-BUD.pdf>;
- (2) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>; and
- (3) Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Appendix, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-APP/pdf/BUDGET-2021-APP.pdf>.

Comment:

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), administrative units (e.g., the Department of Health and Human Services), and tax sources. In the case of spending, such programs are dispersed among several functional classifications and administrative units and narrative discussions for them appear mainly in the "Appendix" volume and the "budget justification" documents submitted by each agency to Congress separately. See the following examples: (1) in the "Budget" volume, under Table S-6, Mandatory and Receipt Totals, see "Reform welfare programs" on page 119; (2) in the "Analytical Perspectives" volume, in Chapter 14, Aid to State and Local Governments, see "Income Security" on pages 205-206; and (3) in the "Appendix" volume, see the "Payments for Foster Care and Permanency" account of the Administration for Children and Families on pages 485-486. In addition, see the FY 2021 budget justifications for the Food and Nutrition Service of the Department of Agriculture regarding a set of programs that provide nutrition assistance to children and the needy as part of the social-safety net: <https://www.usda.gov/sites/default/files/documents/fns-fy2021-congressional-justifications.pdf>.

Peer Reviewer

Opinion: Agree

Comments: I ended up agreeing with this, but I don't know that the budget goes far enough to justify an "a" response. I do not think that there is a narrative discussion of ALL policies designed to benefit the most impoverished populations. "All" is a pretty high standard. For example, is there a narrative discussion of ALL tax policies that benefit the impoverished? What about ALL credit programs? I considered "b" as a response, but I do think that by far the major programs are included, with a narrative discussion, so probably "a" is OK. Now I will say that if one includes the budget justifications from the agencies as part of the budget, probably ALL can be more easily justified. Just something for you to think about.

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Analytical Perspectives, February 10, 2020: <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

Comment:

The "Analytical Perspectives" volume briefly discusses the budget formulation process in Chapter 8, Budget Concepts, on pages 79-80, but the short Budget Calendar provided on page 81 does not address budget formulation. Instead, the steps and deadlines in the budget formulation process are outlined in Office of Management and Budget (OMB) Circular A-11 (Preparation, Submission, and Execution of the Budget), updated annually (see especially Section 10.5 and the table on page 4 of Section 10): <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>.

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-17-28, Fiscal Year (FY) 2019 Budget Guidance, July 7, 2017, 3 pages: <https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/memoranda/2017/M-17-28.pdf>.

OMB Bulletins, Circulars, and Memoranda are maintained under the heading "Information and Guidance" on the OMB Website (<https://www.whitehouse.gov/omb/information-for-agencies/>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

None.

Comment:

The United States Government does not prepare a Pre-Budget Statement (PBS).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

None.

Comment:

The United States Government does not prepare a Pre-Budget Statement (PBS).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

None.

Comment:

The United States Government does not prepare a Pre-Budget Statement (PBS).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

None.

Comment:

The United States Government does not prepare a Pre-Budget Statement (PBS).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

None.

Comment:

The United States Government does not prepare a Pre-Budget Statement (PBS).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

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

Source:

(1) Consolidated Appropriations Act, 2021, Public Law 116-260, December 27, 2020, 134 Stat. 1182-3305; and
(2) House Appropriations Committee, "Explanatory Statement Submitted by Mrs. Lowey, Chairwoman of the House Committee on Appropriations, Regarding the House Amendment to the Senate Amendment to H.R. 133, Consolidated Appropriations Act, 2021," Congressional Record, December 21, 2020, Vol. 166, No. 218, Book III, pages H7879-H8309 (<https://www.govinfo.gov/content/pkg/CREC-2020-12-21/pdf/CREC-2020-12-21-house-bk3.pdf>) and Book IV, pages H8311-H8851 (<https://www.govinfo.gov/content/pkg/CREC-2020-12-21/pdf/CREC-2020-12-21-bk4.pdf>).

Comment:

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. In order to provide for a manageable and reasonable response to questions regarding the enacted budget, the largest spending bill typically enacted during a session – the consolidated appropriations act – is selected for examination in each iteration of the OBS. The selection is made in full recognition of

the fact that this single measure does not approach the totality of the Federal budget for a fiscal year.

For most federal agencies, the consolidated (or omnibus) appropriations act has been the principal funding law in recent years rather than the 12 free-standing regular appropriations acts; the omnibus act effectively is a "vehicle" that merges regular appropriations acts together, each as a separate "division" of the law. Legislation on unrelated matters under the jurisdiction of other House and Senate committees also may be incorporated into the omnibus measure, often as separate divisions.

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 legislation when it is considered. The initial reports of the House and Senate Appropriations Committees on the regular appropriations acts (that may or may not be considered by the chambers) have some relevance to the omnibus legislation because agreements for some portions of the legislation occur early in the process. With respect to omnibus legislation, in most 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).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:
Administrative classification

Source:
(1) Consolidated Appropriations Act, 2021, Public Law 116-260, December 27, 2020, 134 Stat. 1182-3305; and
(2) House Appropriations Committee, "Explanatory Statement Submitted by Mrs. Lowey, Chairwoman of the House Committee on Appropriations, Regarding the House Amendment to the Senate Amendment to H.R. 133, Consolidated Appropriations Act, 2021," Congressional Record, December 21, 2020, Vol. 166, No. 218, Book III, pages H7879-H8309 (<https://www.govinfo.gov/content/pkg/CREC-2020-12-21/pdf/CREC-2020-12-21-house-bk3.pdf>).

Comment:
Appropriations are classified by administrative units. The House and Senate Appropriations Committee reports, and the explanatory materials inserted into the Congressional Record at the final stage of consideration, present funding information by appropriations accounts, and in many instances, by programs, projects, and activities under accounts. Accounts are organized by the corresponding departments and agencies. Under Division A (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2021), for example, see the narrative discussion of spending for the Child Nutrition Programs account of the Food and Nutrition Service, Department of Agriculture (on page H7890) and the tabular presentation for that account (on page H7912) of the Congressional Record of December 21, 2020, Book III.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional

classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

(1) Consolidated Appropriations Act, 2021, Public Law 116-260, December 27, 2020, 134 Stat. 1182-3305; and
(2) House Appropriations Committee, "Explanatory Statement Submitted by Mrs. Lowey, Chairwoman of the House Committee on Appropriations, Regarding the House Amendment to the Senate Amendment to H.R. 133, Consolidated Appropriations Act, 2021," Congressional Record, December 21, 2020, Vol. 166, No. 218, Book III, pages H7879-H8309 (<https://www.govinfo.gov/content/pkg/CREC-2020-12-21/pdf/CREC-2020-12-21-house-bk3.pdf>) and Book IV, pages H8311-H8851 (<https://www.govinfo.gov/content/pkg/CREC-2020-12-21/pdf/CREC-2020-12-21-bk4.pdf>).

Comment:

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. In many instances, funding levels are presented by programs, projects, or activities under an account.

The explanatory materials for the Consolidated Appropriations Act, 2021, show that \$8.033 billion was appropriated for FY2021 for the "Operations and Support" account for U.S. Immigration and Customs Enforcement under the Department of Homeland Security (Congressional Record, December 21, 2020, Book IV); see the table on page H8494). Further, the table breaks the total amount down by nearly a dozen separate activities, such as \$186.6 million for International Investigations, \$2.836 billion for Custody Operations, and \$313.7 million for the Office of the Principal Legal Advisor. Finally, these activities are addressed in an extensive narrative discussion on pages H8471-H8473. Similarly, \$1.114 billion appropriated to the "Innovation and Improvement" account of the Office of Innovation and Improvement under the Department of Education is addressed in the narrative, on pages H8634-H8635, and broken down by 11 different programs (e.g., \$440.0 million for Charter Schools Grants, \$200.0 million for Teacher and School Leader Incentive Grants, and \$12.5 million for Statewide Family Engagement Centers) in the table on page H8692.

(Other spending laws enacted during a session, but not considered to be the "enacted budget" under OBS methodology, typically affect spending for entitlements (such as Social Security, Medicare, Medicaid, and Unemployment Compensation) and other mandatory programs. Collectively, these laws may provide substantially greater spending than the single "enacted budget" identified in this survey. Spending levels for programs funded by these laws may be indicated in the legislative text, but more typically that text sets forth funding formulas and spending estimates by program are provided instead in committee reports accompanying the legislation and pertinent cost estimates prepared by the Congressional Budget Office.)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: I disagree, and if the OBS methodology allows the response to be "a", then I disagree with the methodology. While in many years entitlement programs are not changed substantively, there would be the possibility of presenting estimates of the cost of those programs after the congressional session, and putting this together with the results of appropriations, resulting in one unified expenditure estimate. Otherwise, the appropriations are presenting expenditures for only 30% of the budget which, by my math, is less than two-thirds. And, by the way, that 30% is almost always late (41 of the last 44 years, and 20 years in a row) so how anyone could argue that there is useful information being presented in a timely manner (and I know that timeliness is not part of the standard until later, but how useful is it, REALLY, to get estimates of expenditures for 30% of the budget, six months into the FY?). So, no, I don't agree.

Government Reviewer

Opinion:

IBP Comment

The researcher's initial response of an "a" is consistent with the score in past OBS rounds. It reflected IBP's interpretation of the question and response that programs accounting for all expenditures in the Enacted Budget (annual appropriations bills) were presented, even though they did not reflect all expenditures in the US budget. As both the researcher and peer reviewer note, appropriations bills exclude programs such as Social Security and Medicare that have permanent authority to spend and so do not need an annual appropriation. Taking into account the views of the peer reviewer and undertaking cross-country comparisons, IBP concluded that a "c" response would be more appropriate in this situation. The "c" response reflects the fact that the appropriations bills that serve as the Enacted Budget -- a document that is intended to capture legislative action on the budget and serve as the starting point for monitoring the execution phase of the budget -- does not show all expenditures in the US budget, unlike the Executive's Budget Proposal and other budget documents that show all expenditures. The "c" response is not intended to suggest that the appropriations bills are lacking in detail for the purposes they serve in the US budget process, but rather is intended to better capture the fractured nature of congressional consideration of the budget and reporting on that action. To guide its work on the budget, Congress will typically adopt a resolution (known as a congressional budget resolution, which is not a law) that covers the entire budget. But legislative action to turn that plan into law can follow multiple paths, and there is no reporting on the consolidated budget after Congress has acted. The first consolidated reporting on the budget typically occurs in the following year, when the information appears as the "current year" in congressional and administration budget projections.

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

None.

Comment:

As discussed previously, the consolidated appropriations act 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, however, revenues derive from separate 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

Government Reviewer

Opinion:

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

None.

Comment:

See the response to Question 61.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

None.

Comment:

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

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

d. The Citizens Budget is not published.

Source:

None.

Comment:

The United States Government does not prepare a Citizens Budget (CB).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

d. A Citizens Budget is not published.

Source:

None.

Comment:

The United States Government does not prepare a Citizens Budget (CB).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

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

Source:

None.

Comment:

The United States Government does not prepare a Citizens Budget (CB).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

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

Source:

None.

Comment:

The United States Government does not prepare "citizens" versions of budget documents.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: See response to YER-8. I thought they should get credit for a citizen's report in that question, so this is just consistent with that response.

Government Reviewer

Opinion:

IBP Comment

IBP finds a "c" response (rather than a "d" response) is appropriate, given the revision to the response to YER-8, which gives credit for a citizens version of the Year-End Report.

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

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

Source:

Department of the Treasury, Final Monthly Treasury Statement; Receipts and Outlays of the United States Government for Fiscal Year 2020 Through September 30, 2020, and Other Periods, October 12, 2020: <https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0920.pdf>.

The Monthly Treasury Statement (MTS) for September, the last month of the fiscal year, is referred to as the "Final MTS"; the remaining reports are referred to just as the "MTS."

Comment:

The Final Monthly Treasury Statement presents data on actual expenditures by agency and function for the current month (in this case, September 2020), the fiscal year just ended (2020), and the prior fiscal year (2019). Data by department and agency, for example, is presented in Table 5, Outlays of the U.S. Government, September 2020 and Other Periods, pages 11-24; data by function is presented in Table 9, Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 2020 and Other Periods, page 38.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Functional classification

Source:

Department of the Treasury, Final Monthly Treasury Statement; Receipts and Outlays of the United States Government for Fiscal Year 2020 Through September 30, 2020, and Other Periods, October 12, 2020: <https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0920.pdf>.

Comment:

See the response to Question 68.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

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

Source:

Department of the Treasury, Final Monthly Treasury Statement; Receipts and Outlays of the United States Government for Fiscal Year 2020 Through September 30, 2020, and Other Periods, October 12, 2020: <https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0920.pdf>.

Comment:

See the citation to Table 5 in the response to question 68. It presents data by agency and account. In this survey, accounts equate to programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

Department of the Treasury, Final Monthly Treasury Statement; Receipts and Outlays of the United States Government for Fiscal Year 2020 Through September 30, 2020, and Other Periods, October 12, 2020: <https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0920.pdf>.

Comment:

Table 5, Outlays of the U.S. Government, September 2020 and Other Periods, pages 11-24, compares actual expenditure levels for the current year-to-date to the prior year-to-date levels.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Department of the Treasury, Final Monthly Treasury Statement; Receipts and Outlays of the United States Government for Fiscal Year 2020 Through September 30, 2020, and Other Periods, October 12, 2020: <https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0920.pdf>.

Comment:

Data on revenue levels by source are provided in Table 4, Receipts of the U.S. Government, September 2020 and Other Periods, page 10. Data on undistributed offsetting receipts is provided in Table 5, Outlays of the U.S. Government, September 2020 and Other Periods, pages 11-24.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

Department of the Treasury, Final Monthly Treasury Statement; Receipts and Outlays of the United States Government for Fiscal Year 2020 Through September 30, 2020, and Other Periods, October 12, 2020: <https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0920.pdf>.

Comment:

Data on revenues by source is presented in Table 4, Receipts of the U.S. Government, September 2020 and Other Periods, page 10. According to aggregate revenue data presented in Table 3, Summary of Receipts and Outlays of the U.S. Government, September 2020, page 9, "Miscellaneous Receipts" (\$116.5 billion) for the Current Fiscal Year to Date amount to about 3% of total receipts (\$3,420.0 billion) for the same period.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

Department of the Treasury, Final Monthly Treasury Statement; Receipts and Outlays of the United States Government for Fiscal Year 2020 Through September 30, 2020, and Other Periods, October 12, 2020: <https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0920.pdf>.

Comment:

Table 4, Receipts of the U.S. Government, September 2020 and Other Periods, page 10., compares actual revenue levels for the current year-to-date to the prior year-to-date levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Department of the Treasury, Final Monthly Treasury Statement; Receipts and Outlays of the United States Government for Fiscal Year 2020 Through September 30, 2020, and Other Periods, October 12, 2020: <https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0920.pdf>.

Comment:

In the Final MTS, Table 6, Means of Financing the Deficit or Disposition of the Surplus by the U.S. Government, September 2020, page 25, shows account balances at the close of the current fiscal year as (1) \$4.226 trillion in new Treasury securities issued for the current fiscal year; and (2) \$26.945 trillion for total Treasury securities outstanding, including both debt held by the public and intergovernmental holdings. Table 5, Outlays of the U.S. Government, September 2020 and Other Periods, page 19, shows outlays for "Interest on the Public Debt" of \$522.652 billion for the current fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

(1) Department of the Treasury, Final Monthly Treasury Statement; Receipts and Outlays of the United States Government for Fiscal Year 2020 Through September 30, 2020, and Other Periods, October 12, 2020: <https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0920.pdf>; and
(2) Department of the Treasury, Monthly Statement of the Public Debt of the United States, September 30, 2020: <https://www.treasurydirect.gov/govt/reports/pd/mspd/2020/opds092020.pdf>.
(3) Department of the Treasury, Treasury Bulletin, September 2020: <https://www.fiscal.treasury.gov/files/reports-statements/treasury-bulletin/b2020-3.pdf>.

Comment:

The Treasury Department reports cited above provide comprehensive information on borrowing and debt. Information provided in the Monthly Statement of the Public Debt (MSPD), together with other Treasury Department reports, is supported by extensive datasets with data available in machine-readable format (<https://fiscaldata.treasury.gov>). One of the 30 datasets pertaining to debt, for example, deals with "Average Interest Rates on U.S. Treasury Securities" (<https://fiscaldata.treasury.gov/datasets/average-interest-rates-treasury-securities/average-interest-rates-on-u-s-treasury-securities>). Another covers "Historical Debt Outstanding" (<https://fiscaldata.treasury.gov/datasets/historical-debt-outstanding/historical-debt-outstanding>). The Treasury Bulletin, in particular, provides detailed information on the debt, such as debt held by the public and government accounts (Table FD-1, Summary of Federal Debt, page 20) and maturity distribution by classes (i.e., number of years) (Table FD-5, Maturity

Distribution and Average Length of Marketable Interest-Bearing Public Debt Held by Private Investors, page 24).

(Note: information provided by the Treasury Department at its treasurydirect.gov Website migrated to its new fiscaldata.treasury.gov Website in May 2021.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

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

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

The Mid-Session Review (MSR) issued in the U.S. has a different purpose and time frame than the Mid-Year Review (MYR) issued in other countries, focusing on the period of legislative action by the Congress before the beginning of the budget year rather than the period of budget execution. The MSR will generally provide updated information on the President's budget proposals, including an updated economic forecast, and will also provide updated information on the current fiscal year – the key components of a MYR.

For the FY 2021 MSR, however, the Office of Management and Budget (OMB) indicated that the macroeconomic forecast had not been updated, and expenditure and revenue estimates were presented only for the first eight months of the fiscal year (that is, the full-year estimates were not updated): The FY 2021 MSR stated: "In most years, OMB goes beyond the statutory requirements for the MSR and develops a revised set of economic variables that agencies use to develop re-estimates of baseline outlays and spending. This year, given the jump in economic uncertainty caused by the COVID-19 public health emergency and the resulting economic downturn, the MSR does not report updated economic assumptions or provide updated revenue and deficit estimates for the budget window... Instead, this year's MSR reports on actual changes in spending and revenues to date, and changes to outlays and receipts for 2020 and 2021 where they are known. The MSR also reports expected changes due to legislative and administrative activity since February 2020 in cases where estimation is possible."

Because the FY 2021 Mid-Session Review provided only a partial update of expenditures and revenues (reflecting year-to-date results through the first 8 months of the fiscal year; see Table 2 of the FY 2021 MSR), and provided no update of the economic forecast, it did not meet the criteria of a Mid-Year Review under OBS methodology. As a result, the MYR is considered "not available" in the US. (See MYR-2 for additional discussion.)

The Congressional Budget Office (CBO), which annually prepares and revises an economic forecast that underlies the development of baseline budget projections used in the congressional budget process, did so during the 2020 session of Congress (see Congressional Budget Office, An Update to the Budget Outlook: 2020 to 2030, September 2020, <https://www.cbo.gov/publication/56517>). It also updated its economic forecast in both May and July (see Congressional Budget Office, Interim Economic Projections for 2020 and 2021, May 19, 2020, <https://www.cbo.gov/publication/56351>; and Congressional Budget Office, An Update to the Economic Outlook: 2020 to 2030, July 2, 2020, <https://www.cbo.gov/publication/56442>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

See MYR-2 and Q76. The FY 2021 Mid-Session Review provided only a partial update of expenditures and revenues (reflecting year-to-date results through the first 8 months of the fiscal year), and provided no update of the economic forecast. As a result, it did not meet the criteria of a Mid-Year Review under OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: For all of these responses on the Mid-Year Review, I agree with the substance of the researcher's findings. However, the researcher states multiple times that the Mid-Session Review is NOT a Mid-Year Review, and then uses the content of the Mid-Session Review to evaluate the Mid-Year Review (as opposed, for example, to choosing response (e)). But we might then, want to not keep saying that the MSR is not a MYR. It seems confusing.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

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

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

See MYR-2 and Q76. The FY 2021 Mid-Session Review provided only a partial update of expenditures and revenues (reflecting year-to-date results through the first 8 months of the fiscal year), and provided no update of the economic forecast. As a result, it did not meet the criteria of a Mid-Year Review under OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: See comment on question 77.

Government Reviewer

Opinion:

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

See MYR-2 and Q76. The FY 2021 Mid-Session Review provided only a partial update of expenditures and revenues (reflecting year-to-date results through the first 8 months of the fiscal year), and provided no update of the economic forecast. As a result, it did not meet the criteria of a Mid-Year Review under OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: See comment on Question 77.

Government Reviewer

Opinion:

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

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

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

See MYR-2 and Q76. The FY 2021 Mid-Session Review provided only a partial update of expenditures and revenues (reflecting year-to-date results through the first 8 months of the fiscal year), and provided no update of the economic forecast. As a result, it did not meet the criteria of a Mid-Year Review under OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: See comment on Question 77.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

See MYR-2 and Q76. The FY 2021 Mid-Session Review provided only a partial update of expenditures and revenues (reflecting year-to-date results through the first 8 months of the fiscal year), and provided no update of the economic forecast. As a result, it did not meet the criteria of a Mid-Year Review under OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: See comment on Question 77.

Government Reviewer

Opinion:

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

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

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

See MYR-2 and Q76. The FY 2021 Mid-Session Review provided only a partial update of expenditures and revenues (reflecting year-to-date results through the first 8 months of the fiscal year), and provided no update of the economic forecast. As a result, it did not meet the criteria of a Mid-Year Review under OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: See comment on Question 77.

Government Reviewer

Opinion:

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

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

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

See MYR-2 and Q76. The FY 2021 Mid-Session Review provided only a partial update of expenditures and revenues (reflecting year-to-date results through the first 8 months of the fiscal year), and provided no update of the economic forecast. As a result, it did not meet the criteria of a Mid-Year Review under OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: See comment on Question 77.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

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

Source:

Budget of the United States Government (A Budget for America's Future), Fiscal Year 2021, Mid-Session Review, July 1, 2020:
<https://www.govinfo.gov/content/pkg/BUDGET-2021-MSR/pdf/BUDGET-2021-MSR.pdf>.

Comment:

See MYR-2 and Q76. The FY 2021 Mid-Session Review provided only a partial update of expenditures and revenues (reflecting year-to-date results through the first 8 months of the fiscal year), and provided no update of the economic forecast. As a result, it did not meet the criteria of a Mid-Year Review under OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: See comment on Question 77.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

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

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and
(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

The Combined Statement is the principal Year-End Report (YER) on the Federal budget and provides the "official" statement of spending and revenues by account for a fiscal year; it is integrated with other documents issued by the Treasury Department, including the Daily Treasury Statement, the Monthly Treasury Statement, and the quarterly Treasury Bulletin. Another report prepared annually by the Department of the Treasury (in concert with the Office of Management and Budget) is the Financial Report of the United States Government. Unlike the Combined Statement and other budget documents, which are based on cash-based accounting, the Financial Report is based primarily on accrual-based accounting. Nonetheless, the Financial Report has some elements that are appropriate for a YER and generally offers more narrative discussion and analysis than the Combined Statement. Neither document presents enacted spending levels, and so neither compares enacted levels with actual outcomes for spending.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

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

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and
(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

The Combined Statement presents spending data by both administrative and functional classification; the Final Report provides spending information by administrative unit. The Combined Statement uses cash-based accounting while the Financial Report generally reports information on the basis of "net costs," which uses accrual accounting. In the Combined Statement, summary data is presented in Part One on Outlays by Function and more detailed information is presented by department, agency, and account in Part Three, Detail of Appropriations, Outlays, and Balances. In the Financial Report, the Statement of Net Cost, for example, presents costs by department and agency.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification
Functional classification

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and
(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

See the comment made in response to Question 85.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

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

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and
(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

The Combined Statement provides comprehensive spending data by account; under OBS methodology, accounts may be considered to be programs. See the presentations by account in Part Three, Detail of Appropriations, Outlays, and Balances. In the Financial Report, information on spending for certain major programs is discussed, for example, in Note 23, Long-Term Fiscal Projections (pages 155-160); specific programs include Social Security, Medicare, and Medicaid. (Neither document, however, provides the finer level of program detail that is used in the "Appendix" volume of the President's budget to present obligation levels.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

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

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and
(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

See the comment made in response to Question 84. Neither document presents information on enacted revenue levels, so neither compares enacted levels with actual outcomes for revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

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

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and
(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

In the Combined Statement, Part Two, Details of Receipts, see the (unnumbered) table, Receipts by Source Categories.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and

(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

In the Combined Statement, in Part One, see Receipts by Source – Summary, and in Part Two, Details of Receipts, see the (unnumbered) table, Receipts by Source Categories. In the Financial Report, the role of revenues in determining net operating costs and assessing the long-term path of fiscal unsustainability is discussed in the Executive Summary and in Management’s Discussion and Analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive’s Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government’s total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive’s Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and

(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

See the comment made in response to Question 84. Neither document presents the debt levels from the initial budget estimates, so neither compares the original estimates with actual outcomes for debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and

(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

None.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and
(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

None.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and
(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

None.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>;

(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>; and

(3) Agency end-of-year financial and performance reports, which can be found on agency websites. They can also be accessed through <https://fiscal.treasury.gov/reports-statements/financial-report/2019/related-resources.html> and <https://trumpadministration.archives.performance.gov/>.

Comment:

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. These reports, however, focus principally on outputs and outcomes, not inputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

This information is provided mainly in year-end reports of individual agencies, especially Annual Performance Plans and Reports (APP&R). The reports generally are available on the Websites of each agency and are consolidated at www.performance.gov [Note the performance.gov reports assessed for this round of the OBS have been archived at: <https://trumpadministration.archives.performance.gov/>.] For the most recently completed fiscal year (FY 2019) information is provided both for the original target and actual results, so a comparison can be made. See, for example, the Department of Agriculture, FY 2019 Annual Performance Report/FY 2021 Annual Performance Plan:

<https://www.usda.gov/sites/default/files/documents/fy19-appr-final-3-26-2020.pdf>. It provides information on food safety programs under Strategic Goal 7 on pages 43-49 of its report, including both a narrative discussion and a table of Key Performance Indicators (KPIs). For another example, see the Department of Commerce's report, FY 2021 Annual Performance Plan/FY 2019 Annual Performance Report, https://www.commerce.gov/sites/default/files/2020-02/FY19-21_DOC_APPR.pdf. It addresses increasing U.S. exports as part of Strategic Goal 2 on pages 54-60, including a table on pertinent performance indicators that compares targets to results by fiscal year.

Comment:

The non-financial information on results in a typical APP&R report would be sufficient for an "a" response, because it provides detailed performance indicators across the range of agency activities organized by strategic goals, and it compares actual results with original targets. But for FY 2021, not all agencies released an APP&R report or provided the relevant non-financial performance information in another report (such as a "budget justification" report). For instance, no such information could be found for the Departments of Energy or Interior. As a result, a "c" response was used.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Because performance.gov was taken down, I can understand why it was hard to find these plans. I have it on extremely good authority (GAO), however, that ALL of the 24 CFO Act agencies (those required to do so under GPRAMA) did publish these plans. In fact, here is where the archived plans are for Interior and Energy: <https://trumpadministration.archives.performance.gov/energy/>
<https://trumpadministration.archives.performance.gov/interior/>

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the researcher that it was very difficult to find evidence of certain agencies publishing the relevant materials on their websites, particularly the Energy Department, even after examining the archived websites. After review, however, IBP concluded that an "a" response nonetheless continued to be appropriate, rather than a "c" response, for two reasons. First, as the peer reviewer notes, agencies are required to publish this information, and in previous OBS rounds that has been the case. Second, the amount of spending in the agencies where it was difficult to confirm publication was fairly small (for instance, the Energy Department accounts for 0.7% of total expenditures, and Interior only 0.3%) and IBP generally allows some leeway (typically 3%) when determining whether criteria for an "all" response has been met.

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?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and
(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

None.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

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

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and

(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

None.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

(1) Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement), Fiscal Year 2019, December 9, 2019: <https://fiscal.treasury.gov/files/reports-statements/combined-statement/cs2019/index.html>; and

(2) Department of the Treasury, Financial Report of the United States Government, Fiscal Year 2019, February 27, 2020: <https://fiscal.treasury.gov/reports-statements/financial-report/2019-report.html>

Comment:

The Financial Report includes various financial statements and notes thereto (in separate sections so named); see, for example, balance sheets for the Federal Government on page 65. In addition, the Supreme Audit Institute (SAI), the Government Accountability Office (GAO), headed by the Comptroller General, annually prepares an Independent Auditor's Report which is included in the Financial Report (pages 232-261). The Financial Report also includes a Statement of the Comptroller General which summarizes the Auditor's Report (pages 36-44):

<https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/comptroller-statement-2019.pdf>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

Government Auditing Standards: 2018 Revision Technical Update 2021, GAO-21-368G, April 14, 2021 (referred to as the "Yellow Book"); <https://www.gao.gov/products/gao-21-368g>).

Comment:

In the Yellow Book (cited above), see: (1) Chapter 6, Standards for Financial Audits, pages 109-126; (2) Chapter 8, Fieldwork Standards for Performance Audits, pages 154-193; and (3) Chapter 9, Reporting Standards for Performance Audits, pages 194-210. Chapter 7, Standards for Attestation Engagements and Reviews of Financial Statements, pages 127-153, deals in part with compliance determinations.

Examples of these different types of audits include: (1) Bureau of Consumer Financial Protection's FY 2020 and FY 2019 Financial Statements, GAO-21-174R, November 16, 2020; (2) Facial Recognition:

CBP and TSA are Taking Steps to Implement Programs, but CBP Should Address Privacy and System Performance Issues, GAO-20-568, September 2, 2020; and (3) Export Controls: State and Commerce Should Improve Guidance and Outreach to Address University-Specific Compliance Issues, GAO-20-394, May 12, 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Government Accountability Office, Independent Auditor's Report, Fiscal Year 2019, February 27, 2020, pages 232-261: <https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/gao-audit-report-2019.pdf>. GAO's Independent Auditor's Report for FY 2019 appears on pages 232-261 of the Financial Report of the United States Government, Fiscal Year 2019.

Comment:

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

Government Reviewer

Opinion:

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

Government Accountability Office, Independent Auditor's Report, Fiscal Year 2019, February 27, 2020, pages 232-261: <https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/gao-audit-report-2019.pdf>. GAO's Independent Auditor's Report for FY 2019 appears on pages 232-261 of the Financial Report of the United States Government, Fiscal Year 2019.

Comment:

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. For recent examples of GAO audits of extra-budgetary funds (i.e., the off-budget Social Security Trust Funds and the Postal Service Fund), see: (1) Social Security Disability: Information on Wait Times, Bankruptcies, and Deaths among Applicants Who Appealed Benefit Denials, GAO-20-641R, August 13, 2020; and (2) U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model, GAO-20-385, May 7, 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

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

Source:

Government Accountability Office, Independent Auditor's Report, Fiscal Year 2019, February 27, 2020, pages 232-261:
<https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/gao-audit-report-2019.pdf>. GAO's Independent Auditor's Report for FY 2019 appears on pages 232-261 of the Financial Report of the United States Government, Fiscal Year 2019.

Comment:

The executive summary is included on the first two pages of the 30-page document, although it is not so labelled. Virtually all reports issued by GAO contain an executive summary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

b. Yes, the executive reports publicly on most audit findings.

Source:

None.

Comment:

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 individual audit reports themselves, typically as a separate appendix. See, for example, Uranium Management: Actions to Mitigate Risks to Domestic Supply Chain Could Be Better Planned and Coordinated, GAO-21-28, December 2020: <https://www.gao.gov/assets/gao-21-28.pdf>. GAO's interactions with several agencies are addressed on pages 32-36 and detailed comments from the Department of Energy are provided in Appendix 1 on pages 37-39. In the comments, the Department indicated that it concurred in all three of the GAO recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.

To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.

Answer:

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

Source:

None.

Comment:

The GAO, in its individual audit reports, usually will indicate the response of the pertinent agency or agencies to its recommendations. See the example provided for the Question 101.

GAO also maintains a list of “high risk” areas, issued at the beginning of each Congress, that have “vulnerabilities to fraud, waste, abuse, and mismanagement, or that need transformation”: <https://www.gao.gov/high-risk-list>. For each of the high-risk areas (34 in 2019), the report includes a section on “What Remains to be Done”; the section comments on the status of agency actions on pertinent GAO recommendations, identifying the major ones, and identifies actions that could be taken by Congress.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, “independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance”, and with “a forward-looking ex ante diagnostic task”. In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. ‘Principles for Independent Fiscal Institutions and Case Studies’, OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. 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.

Source:

2 U.S.C. 601 establishes the Congressional Budget Office and 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." The text of the United States Code by Title may be found on the Government Publishing Office Website (<https://www.govinfo.gov/app/collection/USCODE>).

Comment:

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>).

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 or September) and an annual report on long-term projections, and underpin the development of the annual congressional 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

Government Reviewer

Opinion:

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Source:

(1) 2 U.S.C. 602 (Duties and Functions) and 639 (Reports, Summaries, and Projections of Congressional Budget Actions).

(2) Congressional Budget Office, The Budget and Economic Outlook: 2021 to 2031, February 11, 2020: <https://www.cbo.gov/system/files/2021-02/56970-Outlook.pdf> (see especially Table 1.1, CBO's Baseline Budget Projections, by Category, page 2 and Table 2.1, Table 2-1. CBO's Economic Projections for Calendar Years 2021 to 2031, page 12).

Comment:

CBO publishes its own economic and fiscal forecast each year for a 10-year budget window (the budget year and the nine following years), plus revisions for the current fiscal year. The economic forecast includes such standard economic indicators as nominal and real Gross Domestic Product and measures of inflation, interest rates, unemployment levels, and wage and salary levels. The fiscal forecast provides information on spending (budget authority and outlays), revenues, tax expenditures, the deficit (or surplus), and debt. This information is used by Congress to prepare and enforce its annual multiyear budget resolution and Congress sometimes makes some changes in the forecasts that underpin the measure. The President uses an economic and fiscal forecast prepared by the Office of Management and Budget with regard to his budget submissions to Congress. The congressional and executive forecasts often differ substantially.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

a. Yes, the IFI publishes its own costings of all new policy proposals.

Source:

(1) 2 U.S.C. 653 (Analysis by Congressional Budget Office).

(2) Congressional Budget Office, Cost Estimate: H.R. 5201, Telemental Health Expansion Act of 2020 (as ordered reported by the House Committee on Energy and Commerce on July 15, 2020), December 4, 2020: <https://www.cbo.gov/publication/56874>.

(3) Joint Committee on Taxation, Estimated Revenue Effects Of Sections 402 - 407 Contained In H.R. 7327, The "Child Care For Economic Recovery Act," Scheduled For Consideration By The House Of Representatives On July 29, 2020), JCX-19-2020, July 29, 2020: <https://www.jct.gov/publications/2020/jcx-19-2020/>.

(4) Congressional Budget Office, An Analysis of the President's 2021 Budget, March 30, 2020: <https://www.cbo.gov/system/files/2020-03/56278-CBO-APB-2021.pdf>.

(5) Congressional Budget Office, Options for Reducing the Deficit: 2021 to 2030, December 9, 2020: <https://www.cbo.gov/system/files/2020-12/56783-budget-options.pdf>.

Comment:

The Congressional Budget Office (CBO) prepares cost estimates (also known as "scores") on individual legislative measures at different stages of the legislative process, and sometimes on significant amendments thereto (CBO scores number in the hundreds during a session of Congress). For the revenue consequences of legislation, CBO is required to use the estimates prepared by the Joint Committee on Taxation (JCT), which services both the House of Representatives and the Senate. Examples of CBO and JCT cost estimates prepared in 2020 are cited above.

In addition, CBO prepares an annual analysis of the President's budget (using its own economic and fiscal forecast to facilitate comparisons of the President's and congressional proposals) and, periodically, a study examining various spending and revenue options for reducing the deficit. Examples of these two reports prepared in 2020 are cited above.

Peer Reviewer

Opinion: Agree

Comments: I agree with the spirit of the response, but , in the interest of full disclosure, it depends on what we mean by "ALL". CBO is only required to do cost estimates on the bills that come out of committee, not every bill that is introduced (or every proposal in the President's budget). This is a totally rational response, as they do not have the resources to do estimates of every introduced bill, and it would be a waste of resources to provide them with that capacity. Most of these introduced bills don't go anywhere.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

a. Frequently (i.e., five times or more).

Source:

See CBO website: <https://www.cbo.gov/about/transparency>. For example, Congressional Budget Office, Testimony of the Director before the Senate Finance Committee, Subcommittee on Fiscal Responsibility and Economic Growth, on The 2020 Long-Term Budget Outlook (<https://www.cbo.gov/publication/56665>), held on October 7, 2020: <https://www.finance.senate.gov/hearings/the-fiscal-outlook>.

Comment:

Congressional Budget Office (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 many instances, testimony is provided by the CBO Director or Deputy Director, but other CBO officials testify from time to time as well. Written and video testimony usually may be found on the CBO Website and on the Website of the committee holding the hearing. See, for example, written and video testimony of CBO Director Phillip L. Swagel during a hearing of the Senate Finance Committee, Subcommittee on Fiscal Responsibility and Economic Growth, on The 2020 Long-Term Budget Outlook (CBO and committee Websites cited above).

The Director and other CBO officials also may interact with the Members and staff of legislative committees through such formal means as "Director's Statements," "Answers to Questions for the Record Following a Hearing," policy conferences, and press conferences (all of which are provided in written form and are available on the CBO Website), and through informal means such as personal meetings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

c. 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.

Source:

House Budget Committee, The Congressional Budget Office's Budget and Economic Outlook, Hearing (116th Congress), January 29, 2020: <https://budget.house.gov/legislation/hearings/congressional-budget-offices-budget-and-economic-outlook-2020>.

Comment:

In the United States, Congress does not consider the President's budget recommendations as a single block, but instead addresses them in two phases. First, the President's overall budget policy is addressed principally in the context of congressional action on the annual budget resolution developed by the House and Senate Budget Committees (which serves as an internal blueprint for budgetary action by Congress and does not become law); action on this measure usually occurs in March and April. Second, budgetary recommendations in specific policy areas subsequently are addressed during the remainder of the session through the consideration of individual spending, revenue, and debt measures developed by other House and Senate committees. Under this diffused and prolonged process, the President' budget recommendations are subject to extensive debate and consideration by Congress before they ultimately are accommodated or modified in legislation or dismissed altogether.

The President typically submits his budget to Congress, without benefit of a Pre-Budget Statement, days or weeks (usually in February) after the legislature convenes in January. The House and Senate Budget Committees usually hold hearings on the Congressional Budget Office's annual Budget and Economic Report before the President submits his budget, and on the President's budget submission before the budget resolution is considered.

(Note: in the parliamentary parlance of the United States Congress, "tabling" a proposal means to dismiss it from further consideration, the opposite of how the term is used in this question; in the response to this question, the term is understood not to mean dismissal.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the

appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

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.

Comment:

The President usually submits his budget to Congress in early February, about seven or eight months before the start of the fiscal year. The President submitted his FY 2021 budget to Congress, for example, on February 10, 2020. 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. Following the November 2016 general election and his inauguration on January 20, 2017, for example, the newly-elected President submitted his first budget to Congress (for FY 2018) on May 23, 2017, about three and one-half months after the deadline but more than four months before the start of the fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

d. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

Source:

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 2018 started on October 1, 2017 and ended on September 30, 2018.

Comment:

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. All of the regular appropriations acts for a fiscal year have been enacted before the start of the year only a handful of times in recent decades. In some instances, action on all of the regular appropriations acts was not finalized until months into the applicable fiscal year. The "Consolidated Appropriations Act, 2021," for example, was enacted into law on December 27, 2020 – nearly three months into the fiscal year.

Peer Reviewer

Opinion: Agree

Comments: This is the major flaw, in practice, with the US budget process, and (IMHO) fully offsets what are many other positive aspects, noted in response to other questions. I don't know how these various items are weighted, but this one should get a lot of weight.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

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

Source:

None.

Comment:

See the response to Question 109 regarding the congressional "power of the purse." No new proposals in the President's budget can take effect unless they are approved in legislation which becomes law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were

rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Explanatory Statement Submitted by Mrs. Lowey, Chairwoman of the House Committee on Appropriations, Regarding the House Amendment to the Senate Amendment to H.R. 133, Consolidated Appropriations Act, 2021, Congressional Record (daily ed.) of December 12, 2021 (Volume 166, Number 218, Books III and IV, pages H7879-H8851): (1) <https://www.congress.gov/116/crec/2020/12/21/CREC-2020-12-21.pdf-bk3>; and (2) <https://www.congress.gov/116/crec/2020/12/21/CREC-2020-12-21.pdf-bk4>.

Comment:

In acting on budgetary legislation, Congress both adopts some of the President's recommendations (with or without amendment) and originates its own policies. With respect to the Consolidated Appropriations Act, 2021 (Public Law 116-260), which is regarded in this survey as the enacted budget, the Chairwoman of the House Appropriations Committee inserted explanatory material regarding the measure into the Congressional Record (cited above). The material contains many tables comparing amounts for agencies and accounts in the bill with the enacted amounts for FY 2020 and amounts requested by the President for FY 2021. In the case of the Federal Transit Administration, for example, the measure provided FY 2021 appropriations for the agency totaling \$2.807 billion, an increase of \$46.8 million over the enacted level for FY 2019 and \$641.0 million over the President's requested level for FY 2021 (see page H8839 in Book IV).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. 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.

Source:

For FY 2021, the House and Senate adopted a budget resolution early in calendar year 2021 (many months behind schedule), largely to activate special, expedited legislative procedures to advance the new President's proposals for Covid-19 relief and related matters; it is not considered here

because it is beyond the time frame of this survey. For FY 2020, the House and Senate did not complete action on a budget resolution. The Senate Budget Committee reported one, S.Con.Res 12, but without a written report; the Committee issued Senate Print 116-13, April 1, 2019, in lieu of a committee report: <https://www.govinfo.gov/content/pkg/CPRT-116SPRT35701/pdf/CPRT-116SPRT35701.pdf>. The House Budget Committee did not report a budget resolution and neither chamber considered one on the floor.

With regard to the regular appropriations acts for FY 2021, all 12 of them were reported by the House Appropriations Committee in July 2020, but the Senate Appropriations Committee did not report any. Final action on regular appropriations acts for FY 2021 culminated with the Consolidated Appropriations Act, 2021. Information on legislative actions on budget resolutions and annual appropriations acts may be found at: <https://crsreports.congress.gov/AppropriationsStatusTable?id=2021>.

Comment:

The President's budget is reviewed by the House and Senate Budget Committees in the course of their development of the annual budget resolution (involving hearings with witnesses from the Administration, including the OMB Director and the Treasury Secretary, among others) and references to the President's proposals are included in the committee reports accompanying the budget resolution. In terms of the consideration of the President's department, agency, and program-specific 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 and reporting of legislation, followed by consideration on the chamber floor) when advancing the legislation. As shown in the examples cited above, in some years a committee in one chamber may develop legislation with accompanying reports while a parallel committee in the other chamber do not.

Most committee hearings are televised and videos of the hearings are available on committee Websites, on the agency Websites of official witnesses, and in the Video Library of C-Span at <https://www.c-span.org/quickguide>. These videos are quickly accessible whereas related committee reports and printed hearing transcripts usually are not available until much later.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. 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.

Source:

The Ways and Means Committee is one of 20 standing committees in the House of Representatives. It has six subcommittees. Nearly all of the

House committees have some jurisdiction over the funding of agencies and programs funded by the Federal Government. In addition, the Ways and Means Committee has jurisdiction over revenues and debt. The Committee, as an example, held hearings and markups throughout 2020 on various measures dealing with spending and revenue matters under its jurisdiction, focusing in part on proposals in the President's budget with testimony from Department and agency officials. These hearings included, among many others, such topics as: (1) Paving the Way for Funding and Financing Infrastructure Investments, January 29, 2020; (2) Proposed Fiscal Year 2021 Budget with Health and Human Services Secretary Azar, February 27, 2020; (3) The Proposed Fiscal Year 2021 Budget with Treasury Secretary Steven Mnuchin, March 3, 2020; (4) Tax Relief to Support Workers and Families during the COVID-19 Recession, June 18, 2020; (5) The Impact of COVID-19 on Social Security and its Beneficiaries, July 17, 2020; and (6) Consequences of Inaction on COVID Tax Legislation, September 11, 2020. The hearings (and markups) of the full Committee and its subcommittees may be accessed at the Committee's Website (<https://waysandmeans.house.gov/legislation/hearings>). A search for legislation resulting from these activities may be conducted at <https://www.congress.gov>, refining the search by committee and by Congress (116th Congress for 2019-2020).

Comment:

See the response to Question 112 regarding committee specialization over budgetary matters.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Source:

The report of the House Armed Services Committee on its legislative and oversight activities for the 116th Congress (H.Rept. 116-709, December 31, 2020) summarizes its many activities during 2019-2020 by major policy issues (<https://www.govinfo.gov/content/pkg/CRPT-116hrpt709/pdf/CRPT-116hrpt709.pdf>). With regard to the effects of the COVID-19 pandemic on national defense, for example, the Committee noted briefings it had received on such matters as force protection, leveraging of the Defense Product Act, and support of the Defense Industrial Base and hearings held on these issues (pages 44-45). The Committee report also addresses budget oversight generally (pages 85-88) and lists dozens of oversight activities by subcommittee (beginning on page 88).

Comment:

The various subcommittees of the House and Senate Appropriations Committees follow the execution of discretionary spending provided in annual appropriations acts very closely. They exercise this oversight by conducting meetings and briefings, holding hearings, initiating investigations by its own staff, requesting audits and other reports from the Government Accountability Office (GAO), and through other means. Commentary of budget execution matters during current and past fiscal years often is included in the reports on the regular appropriations acts for the upcoming fiscal year. In the report of the House Appropriations Committee on the Department of Homeland Security Appropriations Bill, 2021, for example, see the Committee's criticism of the Department regarding "Defiance of Congressional Intent and Oversight" by shifting funds inappropriately to border wall construction and failing to provide necessary information for oversight activities in a range of areas (pages 6-7): House Committee on Appropriations, Department of Homeland Security Appropriations Bill, 2021, House Report 116-458, July 20, 2020:

<https://www.congress.gov/116/crpt/hrpt458/CRPT-116hrpt458.pdf>.

In addition, most other House and Senate committees follow budget execution by agencies under their jurisdiction, whether they fund agency programs themselves through mandatory spending or the agencies are funded under annual appropriations acts; see examples pertaining to the House Armed Services Committee, cited above. Any committee may issue a report (often 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, especially, often become involved in implementation issues when they are raised by an investigation or audit conducted by GAO.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. 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.

Source:

(1) 31 U.S.C. 1301(a) and 31 U.S.C. 1531(a).

(2) House Committee on Appropriations, Department of Defense Appropriations Bill, 2021, House Report 116-453, July 16, 2020:

<https://www.congress.gov/116/crpt/hrpt453/CRPT-116hrpt453.pdf>.

Comment:

Major administrative units often are funded by multiple appropriations accounts. Generally, appropriations may be spent only on the purposes specified in the appropriations acts (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 instead of a transfer. 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.

The Appropriations Committees had become especially concerned about agency abuses of transfer and reprogramming authority in 2020 during the FY 2021 appropriations cycle. For example, see the discussion of "General Transfer Authority and Special Transfer Authority" in the report of the House Appropriations Committee on the Department of Defense Appropriations Bill, 2021 (cited above): "The Department of Defense, as part of the Executive Branch, has historically had a relationship with the Congress based on mutual trust, comity, professionalism, and a general desire to ensure the public good that is the defense of the United States and its interests. While the bounds of this relationship have been tested in the past, its tenets have not been blatantly forsaken until recently. Given the recent breach of trust embodied in the misuse of appropriated funds by the current Administration; the Congress, exercising its constitutional responsibility to oversee the Executive Branch, must improve its understanding of the

Department's application of transfer authority and reprogramming actions as the Department executes the budget authority granted it by the Congress" (page 7).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a 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.

Source:

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

Comment:

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

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental

budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. 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.

Source:

2 U.S.C. 681-688

Comment:

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 requirements 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. The Government Accountability Office is charged under the Act with monitoring agency spending and notifying Congress regarding any unreported rescissions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Government Accountability Office, Independent Auditor's Report, Fiscal Year 2019, February 27, 2020, pages 232-261: <https://fiscal.treasury.gov/files/reports-statements/financial-report/2019/gao-audit-report-2019.pdf>. GAO's Independent Auditor's Report for FY 2019 appears on pages 232-261 of the Financial Report of the United States Government, Fiscal Year 2019 (<https://fiscal.treasury.gov/reports-statements/financial-report/current-report.html>).

Comment:

House and Senate committees routinely hold hearings that examine federal financial management as a general matter or as it applies to particular

agencies. Review of the Financial Report of the United States Government, however, is not a regularly scheduled activity by any particular House or Senate committee. It occurs opportunistically, as when the Senate Budget Committee held a hearing on April 6, 2016 regarding the Government Accountability Office's review of the Financial Report for FY 2015 (<https://www.budget.senate.gov/hearings/how-fed-govts-financial-mismanagement-contributes-to-broken-budget-process>). Undoubtedly, Members and staff of the House and Senate reviewed the Financial Report for FY 2019, but a review of applicable government Websites (GPO, select House and Senate committees, GAO, and the Treasury Department) did not disclose any hearings or reports on the matter.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. 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.

Source:

31 U.S.C. 703 (the General Accounting Office Act of 1980, 94 Stat. 314-315).

Comment:

The GAO Act of 1980 (31 U.S.C. 703(a)) established a new process for the selection of a new Comptroller General (the head of the Government Accountability Office, formerly the General Accounting Office). Under this process, the Comptroller General (and the Deputy Comptroller General) is nominated by the President from a list of prospective nominees prepared by a special congressional commission appointed for this purpose. The nominee must be confirmed by the Senate. In order to promote the Comptroller General's independence, individuals are appointed for a single, nonrenewable 15-year term.

According to GAO, the process has "been followed three times now, leading to the President's nomination, and the Senate's confirmation, of the sixth Comptroller General, Charles A. Bowsher, in 1981; the seventh Comptroller General, David M. Walker, in 1998; and the eighth (and current) Comptroller General, Gene Dodaro, in 2010 (<https://www.gao.gov/about/comptroller-general/>).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

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

Source:

31 U.S.C. 703(e).

Comment:

Pursuant to law, the Comptroller General (or the Deputy Comptroller General) may be removed by impeachment or by the adoption of a joint resolution of Congress directed toward this purpose. Removal by joint resolution requires notice and a hearing and may occur only for permanent disability, inefficiency, neglect of duty, malfeasance, or a felony conviction or conduct involving moral turpitude.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. 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.

Source:

None.

Comment:

Funding for the Government Accountability Office (GAO) is provided largely in the annual Legislative Branch Appropriations Act under the jurisdiction of the House and Senate Appropriations Committees. The GAO must justify its budget request and compete for funds like other Legislative Branch entities. See for instance, the House Appropriations Committee hearing on the General Accountability Office FY 2021 Budget Request, February 27, 2020, <https://appropriations.house.gov/events/hearings/government-accountability-office-fy2021-budget-hearing>

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

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

Source:

(1) 31 U.S.C. 711 and 712.

(2) GAO's Congressional Protocols, GAO-17-767G, July 17, 2017: <https://www.gao.gov/assets/gao-17-767g.pdf>.

Comment:

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;" While GAO has considerable discretion under law, its reviews often are initiated at the request of a House or Senate committee or subcommittee or due to requirements in existing law. The 2017 report cited above explains GAO's protocols in working with Congress and how it establishes its work priorities.

Peer Reviewer

Opinion: Agree

Comments: Actually the answer is probably somewhere between "a" and "b". I would consider the necessity to get funds from Congress and (in practice) to negotiate with committees on the scope of reports to represent "some limitations" but it depends on how the OBS considers this in the case of other countries.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

b. 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.

Source:

(1) Government Accountability Office, Government Auditing Standards: 2018 Revision, GAO-18-568G, July 2018: <https://www.gao.gov/assets/files.gao.gov/assets/gao-18-568g.pdf>.

(2) "International Peer Review of the Performance and Financial Audit Practices of the United States Government Accountability Office" (prepared by national audit offices of Denmark, Finland, New Zealand, and the United Kingdom), September 2017: <https://www.gao.gov/assets/internationalpeerreviewrpt2016.pdf>.

(3) "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: <http://ec2-52-72-239-167.compute-1.amazonaws.com/about/internationalpeerreviewrpt2014.pdf>.

Comment:

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>). The most recent revision of the Yellow Book, which occurred in 2018, is presented in the GAO report cited above. According to GAO, "Yellow Book revisions undergo an extensive, deliberative process, including public comments and input from the Comptroller General's Advisory Council on Government Auditing Standards. GAO considers all Yellow Book comments and input from the ... Advisory Council when finalizing revisions to the standards." The Advisory Council consists of experts, drawn from Federal, State, and local government, the private sector, and academia, who serve four-year terms. Under GAGAS, GAO is required to obtain an external peer review at least once every three years (see the "External Peer Review" section in Chapter 5, starting with paragraph 5.60 on page 96). Two peer reviews conducted during past decade are cited above as examples.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

Government Accountability Office, Performance and Accountability Report, Fiscal Year 2020, November 16, 2020, GAO-21-4SP: <https://www.gao.gov/products/gao-21-4sp>.

Comment:

According to the GAO Performance and Accountability Report, Fiscal Year 2020 (cited above), "[d]uring fiscal year 2020, our senior executives were asked to testify 59 times ... before 43 separate committees or subcommittees – on topics spanning most federal agencies" (page 38); Table 7 lists the various topics of testimonies by GAO's three strategic goals (page 39). The report provides the number of, and examples of, testimony by strategic goal beginning on page 71 for Goal 1, page 78 for Goal 2, and page 85 for Goal 3. The GAO Website indicates that the Comptroller General testified before House or Senate Committees six times in 2020 (<https://www.gao.gov/about/comptroller-general/testimonies/2020>); much of the remaining testimony during that year was provided by Directors or Acting Directors of GAO Divisions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Circular No. A-11, Preparation, Submission, and Execution of the Budget, December 2020 (initially issued on July 10, 2020 and revised on December 23, 2020): <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>. See especially Part I, Section 22.

Comment:

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 (Communications With the Congress and the Public and Clearance Requirements) of Circular No. A-11 (Preparation, Submission, and Execution of the Budget). Section 22.1 states, in part: "The nature and amounts of the President's decisions and the underlying materials are confidential" (page 1 of Section 22). Section 22.5 (page 4 of Section 22) 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. 552b).

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, referred to as the White House Worker and Visitor Entry System (WAVE), but differed in their practices regarding the information displayed about meetings and their public disclosure. The Obama Administration, for example, generally made its visitor logs public and provided sufficient information that the general purposes of meetings could be inferred in some instances; the Trump Administration decided not to publicly disclose its logs.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:
None

Comment:
No mechanism identified in Question 125.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to

promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive’s engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, “key topics” are considered to be only the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

None.

Comment:

As indicated in the response to Question 125, the formulation process for the President’s budget is relatively closed and any citizen participation that may occur is very difficult to identify.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer “a,” the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

None

Comment:

The Executive reports on the implementation on the budget but generally does not provide for citizen input into the process. With regard to fraud, waste, abuse, or mismanagement, however, citizens are able to report suspected instances to certain agencies. In the case of spending for COVID-19 relief, for example, citizens may report such instances to the Pandemic Response Accountability Committee (PRAC) "hotline": <https://www.pandemicoversight.gov/contact/about-hotline>. More generally, citizens can report suspected fraud to the Government Accountability Office (in the Legislative Branch) under their program called FraudNet: <https://www.gao.gov/about/what-gao-does/fraudnet>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

None

Comment:

As discussed in the response to Question 128, generally there are no mechanisms established for citizen input into budget execution.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

None

Comment:

While citizens sometimes may engage with agencies during the budget execution phase, primarily over the delivery of public services or the implementation of public investment projects, more than likely this would involve a line agency rather than the lead budget agencies (as stipulated under OBS methodology). As indicated previously, citizen groups and other interests typically engage with Congress regarding their concerns over budget execution.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

None

Comment:

As discussed 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 is the focus of citizen participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

None

Comment:

No document or 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

Government Reviewer

Opinion:

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the

budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

None

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

None

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the

public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. 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).

Source:

(1) Circular No. A-11, Preparation, Submission, and Execution of the Budget, December 2020 (initially issued on July 10, 2020 and revised on December 23, 2020): <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>. See especially Part I, Section 22.

(2) Department of Energy, Office of Environmental Management (EM), Budget & Performance: <https://www.energy.gov/em/services/program-management/budget-performance>.

(3) IBM Center for the Business of Government, Assessing Public Participation in an Open Government Era; A Review of Federal Agency Plans, by Carolyn J. Lukensmeyer, Joe Goldman, and David Stern, 2011: <https://www.govexec.com/pdfs/082211jm1.pdf>.

Comment:

As stated previously, Congress exercises the "power of the purse" pursuant to the Constitution and is the principal point at which citizens have access to influence budget development and implementation. In the Executive, federal departments and agencies may in some instances solicit input from CSOs and various stakeholder organizations during formulation, but not in a regular or comprehensive manner. However, deliberations regarding the formulation of the President's budget largely are confidential, as required by Section 22 of Circular No. 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. For example, the Office of Environmental Management (EM) of the Department of Energy provides this information (cited above): "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." No further information is provided. The situation is similar with respect to budget execution, with the exception of citizens' ability to report fraud, waste, abuse, and mismanagement as discussed in response to Question 128.

Federal agencies have been moving in recent years toward greater engagement with the public in policy making and implementation. An article by the IBM Center for the Business of Government, "Assessing Public Participation in an Open Government Era," examined agency plans and actions under the initiative, finding that dozens of agencies have used crowdsourcing, online contests or competitions, Wikis, town halls or chats, and various other online tools, as well as such face-to-face mechanisms as public hearings, stakeholder forums, and resident and citizen forums to engage citizens on policy matters and to solicit their input. While the Federal Government has established such Websites as www.USAspending.gov to promote the availability of certain budgetary and economic information to the public, the federal budget has not been a central focus of efforts to engage the public.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response, but I think that participation is more widespread, in terms of agencies that solicit input from at least a subset of the public (i.e., Agriculture from farmers, Veterans Affairs from vets, Interior from Native Americans). But that does not change the response.

Government Reviewer

Opinion:

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)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public

are received through other means.

Source:
None

Comment:

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 may include them in a hearings record and post them to its Website: <https://waysandmeans.house.gov/committee-activity/committee-submissions>. The Committee notes relevant guidelines: "[a]s always, submissions will be included in the record according to the discretion of the Committee. The Committee will not alter the content of your submission, but we reserve the right to format it according to our guidelines."

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. The legislature seeks input on all six topics.

Source:

Government Publishing Office, Congressional Hearings, (under About Congressional Hearings, click on Read More):
<https://www.govinfo.gov/help/chrg#about>.

Comment:

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 other House and Senate committees address specific policy areas, including such diverse matters as healthcare spending, business tax incentives, defense spending, or tax relief programs for low-income populations. (Sometimes, one or both of the Budget Committees do

not hold their customary hearings with Administration officials, such as in 2017.) The House and Senate Appropriations Committees invest considerable time and effort in hearings on a wide range of budgetary topics, as do other legislative committees (particularly the House Ways and Means Committee and the Senate Finance Committee).

All of the hearings conducted by House, Senate, and Joint committees are listed by Congress and committee, from the 87th Congress (1961-1962) through the present, and are available at the Government Publishing Office Website (<https://www.govinfo.gov/app/collection/chrg/88>); selected hearings also are available for the 85th and 86th Congresses. In 2020, for example, during the second session of the 116th Congress, the House Science, Space, and Technology Committee held 22 hearings, including: (1) Management and Spending Challenges Within the Department of Energy's Office of Energy Efficiency, February 5, 2020; (2) A Review of the Administration's Federal Research and Development Budget Proposal for Fiscal Year 2021, February 27, 2020; and (3) Reauthorization of the National Institute of Standards and Technology, March 11, 2020: <https://www.govinfo.gov/app/collection/chrg/116/house/Committee%20on%20Science%2C%20Space%2C%20and%20Technology>. During the first of these three hearings, the witnesses included two policy analysts from a think tank, a union representative, and a member of an external advisory board for a government agency.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. 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.

Source:

Senate Appropriations Committee, Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Bill, 2020, House Report 116-62, May 15, 2019: <https://www.congress.gov/116/crpt/hrpt62/CRPT-116hrpt62.pdf>.

Comment:

Each committee is required by the rules of their chamber to prepare a written report to accompany legislation that is forwarded to the full chamber for consideration. These reports sometimes 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; hearings also are made available in video form.

Committee references to citizen inputs oftentimes are brief and generalized. With regard to the report of the Senate Appropriations Committee cited above, for example, the comment on page 5 shows the influence of a report from a private group, the Collaborative on Academic, Social, and Emotional Learning (<https://casel.org>), on the Committee's decision to fund a new initiative on social-emotional learning: "The Committee includes a

new initiative to support a landmark federal investment in social-emotional learning (SEL), "whole child" approaches to education, and community schools. A recent study by the Collaborative for Academic, Social, and Emotional Learning found that students who received SEL interventions showed lasting positive impacts on variables such as high school graduation rates and college attendance, and lower likelihoods of being arrested or being diagnosed with a clinical mental health disorder. In total, the Committee recommends \$260,000,000 for the initiative"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

c. 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).

Source:

(1) Senate Budget Committee, GAO's Annual Report on the Nation's Fiscal Health, Hearing, 116th Congress, March 12, 2020:

<https://www.budget.senate.gov/qaos-annual-report-on-nations-fiscal-health>.

(2) Government Accountability Office, The Nation's Fiscal Health; Action Is Needed to Address the Federal Government's Fiscal Future (Statement of Gene L. Dodaro, Comptroller General of the United States), GAO-20-482T, March 12, 2020: <https://www.gao.gov/assets/gao-20-482t.pdf>.

Comment:

House and Senate committees usually focus only 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. Hearings specifically on the Audit Report may not be held for several years, but the report may be referenced tangentially during hearings on broad budget and economic matters. In a 2020 hearing (cited above), the Comptroller General presented testimony to the Senate Budget Committee, as the sole witness, and included only a few brief references to the Financial Report of the United States Government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

Government Accountability Office, About FraudNet: <https://www.gao.gov/about/what-gao-does/fraudnet>.

Comment:

The Government Accountability Office (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, it: "maintains the FraudNet hotline to support accountability across the federal government. If you suspect fraud, waste, abuse, or mismanagement of federal funds, FraudNet can help report your allegations to the right people. After reviewing your allegations and obtaining additional information as necessary, FraudNet will refer your allegations to federal, state, or local agencies or departments, as appropriate. FraudNet also supports congressional investigations and audit requests, provides audit and investigative leads to GAO staff, and offers support to government at all levels for establishing and operating hotlines."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written

record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

c. 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.

Source:

Government Accountability Office, Aviation Cybersecurity; FAA Should Fully Implement Key Practices to Strengthen Its Oversight of Avionics Risks, GAO-21-86, October 9, 2020: <https://www.gao.gov/assets/gao-21-86.pdf>.

Comment:

While the Government Accountability Office (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 discusses them on a case-by-case basis. In many instances, GAO merely notes the stakeholders with which it interacted. For example, in a recent report on oversight by the Federal Aviation Administration of avionics risks (cited above), GAO listed specific airlines, aviation industry manufacturers and associations, international organizations, and individual subject matter experts that it interviewed in the preparation of its report (page 3).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

None

Comment:

The Government Accountability Office (GAO) does not generally provide for the participation by the public in its audit investigations. As noted in the response to Question 140, GAO maintains a FraudNet hotline that might trigger audit investigations; in limited instances, a member of the public making a report to the hotline could become a witness or otherwise participate in an investigation.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: