

# Open Budget Survey 2021

## Questionnaire

United Kingdom of Great Britain and Northern Ireland

May 2022

# Country Questionnaire: United Kingdom of Great Britain and Northern Ireland

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2020-21

Source:  
Spending Review 2020  
<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>  
Published 25 November 2020  
Updated 31 December 2020

Comment:  
Generally there is no PBS as such. The Spending Review is referenced because it details funding for government's response to Covid-19, and subsequent economic recovery by setting departmental budgets, and block grants for devolved administrations, for 2021-2022. The Spending Review sets out core operational and day-to-day spending levels.

Peer Reviewer

Opinion: Agree

Comments: I agree. There used to be the 'Pre-Budget Report' but this has been stopped. There was also the 'Autumn Statement' in years gone by, but from a review of HMT's website I can't see any recent mention of this. The Spending Review 2020 document is indeed the closest thing to a PBS and does set out planned expenditure for the coming budget years; alongside a narrative discussion of spending policy in main areas. To note - later in the survey the reviewer also considers the March OBR macro-forecast as part of the PBR. I agree on this point - this document sets the macroeconomic background assumptions for the later budget. <https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer for this comment. The inclusion of the OBR macro-forecast as part of the PBS is correct, in that the researcher cites this document in the related questions (see for example, Q54). However, the relevant OBR report for the PBS is the November 2020 Economic and Fiscal Outlook: <https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

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:  
a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:  
Spending Review 2020  
<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Comment:

There is generally no PBS as such but guidance for submitting Spending Review representations was updated on 31 March 2020.

Comprehensive Spending Review representations commenting on government policy or suggesting policy reforms or new policies for inclusion in the upcoming spending review are accepted by the Treasury from an interest groups, representative bodies and individuals can submit directly to HM Treasury. Submissions up to 24 September 2020.

Budget 2021 will be published March 2021.

Peer Reviewer

Opinion: Agree

Comments: I agree; although as the reviewer has pointed out before, the CSR document is not quite a PBS; but it covers much the same ground. I would argue - and I think the reviewer later agrees - that the OBR March 2020 EFO is also a part of the 'PBS package'. This comes out in March - which is well head of the (usual) Autumn budget. The answer is still therefore (A).

Government Reviewer

Opinion: Agree

IBP Comment

Thank you for the peer reviewer's comment. See the response on PBS-1 about the OBR report.

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:

25/11/2020

Source:

Spending Review 2020

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The actual date of the Spending Review 2020 publication is 25th November 2020 (updated on 10th December). <https://www.gov.uk/government/publications/spending-review-2020-documents> As mentioned, I think you can include the OBR March 2020 EFO in this <https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/> published March 11 2020.

Government Reviewer

Opinion: Agree

Researcher Response

Spending Review updated 15/12/2020

IBP Comment

Thank you for the peer reviewer's comment. See the response on PBS-1 about the OBR report: <https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/> published November 25, 2020.

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:

The Spending Review provides a multi-year view of government's spending plans across departmental budgets. Spending Reviews, or Spending Rounds, are published when necessary.

The Autumn Statement is an update on government's plans for the economy based on forecasts from the Office for Budget Responsibility (OBR). OBR forecasts are published twice each year, in the Spring and the Autumn. As such, the OBR forecasts and statistics published by the ONS offer a good indication of economic and fiscal outlook for the coming year. The Autumn Statement does not include an overall review of departmental operational costs, although it might reflect any policy changes within individual departments.

The Budget is the annual Parliamentary event, and the precursor to the Finance Bill. In 2019 Budget was cancelled due to the General Elections of December 2019. HM Revenue & Customs and HM Treasury also publish on Budget Day, as do Budget Resolutions (these cover the topics featured in the Finance Bill).

Source:

Spending Review 2020

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Published 25 November 2020

Updated 31 December 2020

Comment:

Spending Review 2020 covers one year only. The previous Spending Round 2019 gave a multi-year account of the operational budgets and costings. For more information see:

Spending Review Framework, June 2010

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/238427/7872.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/238427/7872.pdf)

Further information

Spending Round 2019

4 September 2019

<https://www.gov.uk/government/publications/spending-round-2019-document/spending-round-2019>

Peer Reviewer

Opinion: Agree

Comments: Note - the reviewer has listed the Spending Review 2020 as being 'Updated 31 December 2020'. From what I can see on the website; the date of update is '15th December 2020', not 30th December. As mentioned, I would include the OBR EFO March 2020 in this as part of the PBS package. <https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/> - date of publication on this web page.

Government Reviewer

Opinion: Agree

Comments: On the spring/autumn timing of statements and Budgets - statements have also taken place in the spring (as in 2019), with Budgets in the autumn. <https://www.gov.uk/government/publications/the-new-budget-timetable-and-the-tax-policy-making-process/the-new-budget-timetable-and-the-tax-policy-making-process> On the timing of Budgets before FY 2020-21, a more recent Budget was held on 11 March 2020. In FY 2020-21 a Budget was held on 3 March 2021.

Researcher Response

Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Source:

Spending Review 2020

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Published 25 November 2020

Updated 31 December 2020

Comment:

Given the absence of a formal PBS, the Spending Reviews (or Spending Rounds) provide a good indication for purposes set out by OBS, including

Policy Costings Document and changes in policy since Budget 2020.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/937937/Policy\\_costings\\_2020\\_final.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/937937/Policy_costings_2020_final.pdf)

The Spending Review also cites the OBS Economic and Fiscal Outlook for November 2020 which can be considered a supporting document:  
<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

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

Source:

<https://www.gov.uk/government/publications/spending-review-2020-documents>  
including Policy Decisions since Budget 2020

One the page some of the Tables are available in Excel format, such as Table 1.1

Comment:

The Policy Costings document is available on PDF

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/937937/Policy\\_costings\\_2020\\_final.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/937937/Policy_costings_2020_final.pdf)

Peer Reviewer  
Opinion: Agree

Comments: Agreed. In fact, the availability of machine-readable data is quite poor in the Spending Review document, comprising only one data set. The main PDF contains page after page of numerical tables which are not published in Excel format. The Public Expenditure Statistical Analysis (PESA) document does present its data in Excel form; but this is not part of the PBS and is retrospective. This is something that HM Treasury could (and should) improve on quite easily. The OBR do much better and if their reports are considered part of the PBS package then they provide all of their information in machine readable format

Government Reviewer  
Opinion: Agree

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:

e. Not applicable (the document is publicly available)

Source:

<https://www.gov.uk/government/topical-events/spending-review-2020>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion: I choose not to review this question

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:

HM Treasury Spending Review 2020

Source:

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020#statistical-annex>  
25 November 2020

<https://www.gov.uk/government/topical-events/spending-review-2020>

Comment:

Peer Reviewer

Opinion: Agree

Comments: NOTE - this is being picky but the actual title on the document is 'Spending Review 2020'; not 'HM Treasury Spending Review 2020'.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/938052/SR20\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/938052/SR20_Web_Accessible.pdf) As noted, I would include the OBR March 2020 EFO as part of the PBS package: <https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer for the comment - see response to the OBR in PBS-1

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:

No Citizens Version released of the Spending Review

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY2020-21

Source:

Then Chancellor Sajid Javid on reversing decision to publish Autumn Budget 2019 on 6 November 2019. 25 October 2019  
<https://www.gov.uk/government/publications/chancellor-letter-to-the-treasury-select-committee-on-the-budget>

Comment:

As there was no Autumn Statement 2019 or Budget 2019 due to General Elections held December 2019, the EPB document used here will be Budget 2020 (11 March 2020), and the Finance Bill 2020.

Chancellor Sajid Javid stated it would be appropriate to present the Budget after U.K. had left the EU.

<https://www.gov.uk/government/news/budget-2019-date-announced> (14 October 2019)

Following the Conservative Party's election victory, on 7 January Mr Javid stated that the next Budget would be presented on 11 March 2020. The date was confirmed by the current Chancellor, Rishi Sunak, in a letter to the Office for Budget Responsibility on 27 February 2020.

<https://www.gov.uk/government/publications/letter-from-the-chancellor-to-the-chair-of-the-obr>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:  
11/3/2020

Source:

Budget 2020: Chancellor Rishi Sunak presented the Conservative Government's sixth Budget on 11 March 2020. The Budget report - HC 121 - and associated documents are collated on Gov.uk. As with earlier years, three key sources are:

- the Treasury's Policy Costings document;

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871948/Budget\\_2020\\_policy\\_costings.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871948/Budget_2020_policy_costings.pdf)

- the Treasury's Impact on Households: distributional analysis to accompany Budget 2020 :

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871883/Budget\\_2020\\_DA\\_publication.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871883/Budget_2020_DA_publication.pdf)

- HMRC's series of Tax Information and Impact notes, dealing with the tax measures announced, collated in the Overview of Tax Legislation & Rates document which can be found here <https://www.gov.uk/government/publications/budget-2020-overview-of-tax-legislation-and-rates-ootlar>

Finance Bill (HC Bill 114) published on 17 March 2020. [https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114\\_en\\_1.html](https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114_en_1.html)

- Parliamentary scrutiny of The Finance Act 2020 was completed on 2 July 2020, and received Royal Assent on 22 July 2020.

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted/data.htm>

- [https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga\\_20200014\\_en.pdf](https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga_20200014_en.pdf)

Comment:

The Budget is the precursor to the introduction of the Finance Bill to Parliament, therefore we refer to both documents throughout.

Budget published on 11 March 2020.

Finance Bill (HC Bill 114) published on 17 March 2020.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

Commons Briefing Papers are available on the context for the 2020 Budget (CBP 8842, 5 March 2020):

<https://commonslibrary.parliament.uk/research-briefings/cbp-8842/>; and a summary of the measures announced (CBP 8849, 11 March 2020)

<https://commonslibrary.parliament.uk/research-briefings/cbp-8849/>

Treasury Committee held three evidence sessions on the Budget over 17-20 March 2020

<https://committees.parliament.uk/work/139/spring-budget-2020/publications/>

Comment:

Budget 2020 Rishi Sunak presented the Conservative Government's sixth Budget on 11 March 2020.

Finance Bill (HC Bill 114) published on 17 March 2020.

The fiscal year in the UK starts in April.

Peer Reviewer

Opinion: Agree

Comments: I think you could include the Main Estimates bill as well in the information - this forms a key part of the budget (not just the Finance Bill).

You mention this in the next answer. I think the answer for this question remains the same.

Government Reviewer

Opinion: Agree

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:

11/3/2020

Source:

Comment:

Budget 2020 11 March 2020.

Finance Bill (HC Bill 114) published on 17 March 2020.

FYI - Main Supply Estimates for central government, 2020 to 2021, published by HM Treasury 4 May 2020. Presented 7 July 2020, Royal Assent 22 July 2020.

<https://www.gov.uk/government/publications/main-supply-estimates-2020-to-2021>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Published on Government's portal.

As there was no Autumn Statement 2019 or Budget 2019 due to General Elections held December 2019, the EBP document used here will be Budget 2020 (11 March 2020), and the Finance Bill 2020, both were anticipated following the General Elections and government had given updates throughout the Autumn.

Chancellor Sajid Javid stated it would be appropriate to present the Budget after U.K. had left the EU.  
<https://www.gov.uk/government/news/budget-2019-date-announced> (14 October 2019)

Following the Conservative Party's election victory, on 7 January Mr Javid stated that the next Budget would be presented on 11 March 2020. The date was confirmed by the current Chancellor, Rishi Sunak, in a letter to the Office for Budget Responsibility on 27 February 2020.  
<https://www.gov.uk/government/publications/letter-from-the-chancellor-to-the-chair-of-the-obr>

Source:

The Conservative Government's sixth Budget was published on 11 March 2020. The Budget report - HC 121 - and associated documents are collated on Gov.uk. As with earlier years, three key sources are:

- the Treasury's Policy Costings document;

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871948/Budget\\_2020\\_policy\\_costings.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871948/Budget_2020_policy_costings.pdf)

- the Treasury's Impact on Households: distributional analysis to accompany Budget 2020 :

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871883/Budget\\_2020\\_DA\\_publication.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871883/Budget_2020_DA_publication.pdf)

- HMRC's series of Tax Information and Impact notes, dealing with the tax measures announced, collated in the Overview of Tax Legislation & Rates document which can be found here <https://www.gov.uk/government/publications/budget-2020-overview-of-tax-legislation-and-rates-ootlar>

Finance Bill (HC Bill 114) published on 17 March 2020. [https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114\\_en\\_1.html](https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114_en_1.html)

- Parliamentary scrutiny of The Finance Act 2020 was completed on 2 July 2020, and received Royal Assent on 22 July 2020.

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted/data.htm>

- [https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga\\_20200014\\_en.pdf](https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga_20200014_en.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I think you could include the Main Estimates Bill here as well - this is also part of the EBP and forms the legal basis of the budget.

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should 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.gov.uk/government/publications/budget-2020-documents>

Source:

The Budget is the precursor to the introduction of the Finance Bill to Parliament, which will be referred to throughout.

The Budget report - HC 121 - and associated documents are collated on Gov.uk. As with earlier years, three key sources are:

- the Treasury's Policy Costings document;

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871948/Budget\\_2020\\_policy\\_costings.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871948/Budget_2020_policy_costings.pdf)

- the Treasury's Impact on Households: distributional analysis to accompany Budget 2020 :

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871883/Budget\\_2020\\_DA\\_publication.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871883/Budget_2020_DA_publication.pdf)

- HMRC's series of Tax Information and Impact notes, dealing with the tax measures announced, collated in the Overview of Tax Legislation & Rates document which can be found here <https://www.gov.uk/government/publications/budget-2020-overview-of-tax-legislation-and-rates-ootlar>

Finance Bill (HC Bill 114) published on 17 March 2020. [https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114\\_en\\_1.html](https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114_en_1.html)

- Parliamentary scrutiny of The Finance Act 2020 was completed on 2 July 2020, and received Royal Assent on 22 July 2020.

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted/data.htm>  
• [https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga\\_20200014\\_en.pdf](https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga_20200014_en.pdf)

As supporting documents that are considered part of the budget package, there are also:

Main Supply Estimates 2020 to 2021, published 4 May 2020  
<https://www.gov.uk/government/publications/main-supply-estimates-2020-to-2021>

Debt Management Report, published 11 March 2020  
<https://www.gov.uk/government/publications/debt-management-report-2020-to-2021>

Comment:

The OBR's Economic and Fiscal Outlook was published in March 2020. No forecasts published Autumn 2019, but monthly commentaries were provided by the OBR from Autumn 2019 until release of March 2020 Budget.  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

The Office for Budget Responsibility published its Economic and Fiscal Outlook on 11 March 2020, the same day as the Budget.

OBR's forecast was closed for new data at the initial stages of the global circulation of Covid-19, provisions for which were stipulated in the actual Budget document. The OBR's forecast includes an estimate of the impact on global growth (because the U.K. has an open economy), based on the assumption that the spread of the virus would be relatively limited, as government also did.

The forecast did not reflect the expense of the disruption of the virus in the U.K. Government also had not asked the OBR to incorporate government's initial response to the economic impact into their forecast as at March 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In their March 2020 Economic and Fiscal Outlook, the OBR discussed the potential impact of Covid-19 on the economic and fiscal forecast (Box 2.3). OBR have since published updated forecasts in November 2020 and March 2021.

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:

Budget 2020 (March)  
<https://www.gov.uk/government/publications/budget-2020-documents>  
For example, Table 2.1 is provided in Excel

OBR Economic and Fiscal Outlook (March 2020) (see comment EBP -4)  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:

Finance Bill 2020 Documents and Resolutions  
<https://www.gov.uk/government/collections/finance-bill-2020>

Peer Reviewer

Opinion: Agree

Comments: I would also include the Main Estimates Bill alongside the Finance Bill - I think the answer of (B) would remain the same

Government Reviewer

Opinion: Agree

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Source:

Comment:

Peer Reviewer

Opinion:

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 2020 Report - HC 121

Source:

The Budget report - HC 121 - and associated documents are collated on Gov.uk. As with earlier years, three key sources are:

- the Treasury's Policy Costings document;  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871948/Budget\\_2020\\_policy\\_costings.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871948/Budget_2020_policy_costings.pdf)
- the Treasury's Impact on Households: distributional analysis to accompany Budget 2020 :  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871883/Budget\\_2020\\_DA\\_publication.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871883/Budget_2020_DA_publication.pdf)
- HMRC's series of Tax Information and Impact notes, dealing with the tax measures announced, collated in the Overview of Tax Legislation & Rates document which can be found here <https://www.gov.uk/government/publications/budget-2020-overview-of-tax-legislation-and-rates-otlar>

Finance Bill (HC Bill 114) published on 17 March 2020. [https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114\\_en\\_1.html](https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114_en_1.html)

Comment:

Parliamentary scrutiny of The Finance Act 2020 was completed on 2 July 2020, and received Royal Assent on 22 July 2020.

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted/data.htm>

[https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga\\_20200114\\_en.pdf](https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga_20200114_en.pdf)

Peer Reviewer

Opinion: Agree

Comments: As noted, I think you can also include the Main Estimates Bill as part of the EBP and include a reference to this as well.

Government Reviewer

Opinion: Agree

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:

While it is not a Citizens Budget, the UK has a short summary of the budget online: <https://www.gov.uk/government/news/budget-2020-what-you-need-to-know>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2020-21

Source:

The Budget report - HC 121 - and associated documents are collated on Gov.uk. As with earlier years, three key sources are:

- the Treasury's Policy Costings document;  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871948/Budget\\_2020\\_policy\\_costings.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871948/Budget_2020_policy_costings.pdf)
- the Treasury's Impact on Households: distributional analysis to accompany Budget 2020 :  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871883/Budget\\_2020\\_DA\\_publication.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871883/Budget_2020_DA_publication.pdf)
- HMRC's series of Tax Information and Impact notes, dealing with the tax measures announced, collated in the Overview of Tax Legislation & Rates document which can be found here <https://www.gov.uk/government/publications/budget-2020-overview-of-tax-legislation-and-rates-ootlar>

Finance Bill (HC Bill 114) published on 17 March 2020. [https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114\\_en\\_1.html](https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114_en_1.html)

• Parliamentary scrutiny of The Finance Act 2020 was completed on 2 July 2020, and received Royal Assent on 22 July 2020.

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted/data.htm>

• [https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga\\_20200014\\_en.pdf](https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga_20200014_en.pdf)

Supply and Appropriation (Main Estimates) Act 2020. Published 4 May 2020. Presented 7 July 2020, Royal Assent 22 July 2020.

UK Public General Acts 2020 c. 13

<https://www.legislation.gov.uk/ukpga/2020/13/contents/enacted>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:  
22/7/2020 22/7/2020

Source:

The Budget report - HC 121 was published 11 March 2020.

Finance Bill (HC Bill 114) published on 17 March 2020. [https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114\\_en\\_1.html](https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114_en_1.html)

• Parliamentary scrutiny of The Finance Act 2020 was completed on 2 July 2020, and received Royal Assent on 22 July 2020.

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted/data.htm>

• [https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga\\_20200014\\_en.pdf](https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga_20200014_en.pdf)

Supply and Appropriation (Main Estimates) Act 2020. Published 4 May 2020. Presented 7 July 2020, Royal Assent 22 July 2020.

UK Public General Acts 2020 c. 13

<https://www.legislation.gov.uk/ukpga/2020/13/contents/enacted>

Comment:

Further material, including Library briefing papers in the Finance Bill, are presented in, 2020 Budget & Finance Bill 2019-21, Commons Debate Pack (23 July 2020)

<https://commonslibrary.parliament.uk/research-briefings/cdp-2020-0070/>

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

The Supply and Appropriations Act (here: <https://bills.parliament.uk/bills/2760>) the update showing the enactment of the bill says 22 July 2020, which is the same day as the Parliament approved the bill

Comment:

Peer Reviewer

Opinion: Agree

Comments: I think you could include the Finance Bill here - as they both go together to make up the budget. In previous answers the reviewer has tended to suggest that the Finance Bill equates to the EB/EB. I think the Finance Bill and the Main Supply Estimates Bill represent the full budget - they were both approved on the same days, so the answers to the OBS questions remain the same, but both could be considered the 'full' EB.

Government Reviewer

Opinion: Agree

Researcher Response

Agree

IBP Comment

Thank you to the peer reviewer. This additional information about the Finance Bill is confirmed, as part of the package with the Main Supply Estimates.

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:

22/07/2020

Source:

For the Finance Act, the Parliament page showing progress for the Finance Act (here: <https://bills.parliament.uk/bills/2722>) has the date 22 July 2020 - that would be the publication date for the 'Act' even if there are no revisions to the bill.

For the Supply and Appropriations Act (here: <https://bills.parliament.uk/bills/2760>) the update showing the enactment of the bill says 22 July 2020

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

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

Answer:

Budget processes, documents, timings, news and resources and statistics are widely available on the U.K. Government website, HM Treasury, HMRC, Office for Budget Responsibility and Office for National Statistics.

Source:

For the Finance Act, the Parliament page showing progress for the Finance Act (here: <https://bills.parliament.uk/bills/2722> has the date 22 July 2020 – that would be the publication date for the 'Act' even if there are no revisions to the bill.

For the Supply and Appropriations Act (here: <https://bills.parliament.uk/bills/2760>) the update showing the enactment of the bill says 22 July 2020

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://www.legislation.gov.uk/ukpga/2020/13/contents/enacted>  
<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted>

Source:

Supply and Appropriation (Main Estimates) Act 2020  
UK Public General Acts 2020 c. 13  
<https://www.legislation.gov.uk/ukpga/2020/13/contents/enacted>  
<https://bills.parliament.uk/bills/2760>

Finance Act 2020

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted>  
<https://bills.parliament.uk/bills/2722>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer



Opinion: Agree

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:

Main Estimates appropriations and Finance Act available in PDF  
Supply and Appropriation (Main Estimates) Act 2020  
<https://www.legislation.gov.uk/ukpga/2020/13/contents/enacted>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Finance Act 2020 (c. 14)

Supply and Appropriation (Main Estimates) Act 2020 (c. 13)

Source:

Finance Act 2020 (c. 14)

Supply and Appropriation (Main Estimates) Act 2020 (c. 13)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

There is no Citizens Version of the EB

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

FY2020-21

Source:

Comment:

There is no CB as such. There is a non-technical platform designed to enhance public participation and knowledge on public finances and the budget processes through local authorities.

<https://www.local.gov.uk/topics/devolution/engaging-citizens-devolution/approaches-civic-and-democratic-engagement-0>

Government also makes information on Parliamentary, legislative and budget processes widely available, including Hansard and data sets.

<https://www.parliament.uk/about/how/role/check-and-approve-government-spending-and-taxation/the-budget-and-parliament/>

Peer Reviewer

Opinion: Agree

Comments: The reviewer also noted earlier the existence of a short web page listing some of the benefits of Budget 2020 for the average person - but I agree that this is not a full Citizen's Budget. <https://www.gov.uk/government/news/budget-2020-what-you-need-to-know>

Government Reviewer

Opinion: Agree

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:

Comment:

Peer Reviewer

Opinion: Agree

Comments: As the reviewer noted earlier, there is a short summary online but this is not a full Citizen's Budget.

<https://www.gov.uk/government/news/budget-2020-what-you-need-to-know>

Government Reviewer

Opinion: Agree

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:  
Online search on government sites, as well as experience working with civil society organisations, including the U.K. Women's Budget Group.

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I can't really confirm informal discussions between the reviewer and UK civil society groups regarding internal or non-production of a Citizens' Budget. I am pretty certain that HM Treasury would not produce a Citizens' Budget for internal use (what would be the point?); so I think the reviewer is almost certainly correct; but I can't really verify or confirm this with the information I have.

Government Reviewer

Opinion: I choose not to review this question

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:

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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:

Source:  
N/A

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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:  
FY2020-21

Source:  
Public sector finances, UK: November 2020

How the relationship between UK public sector monthly income and expenditure leads to changes in deficit and debt. (release date 22 December 2020)  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

Office for National Statistics publishes in-year data on spending and receipts on a monthly basis  
<https://www.gov.uk/government/publications/oscar-publishing-data-from-the-database-december-2020>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

The Office for National Statistics publishes in-year data on spending and receipts on a monthly basis.

Public sector finances, UK: November 2020:

How the relationship between UK public sector monthly income and expenditure leads to changes in deficit and debt. (release date 22 December 2020)

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

HM Treasury publishes in-year spending data on a quarterly basis.

Public Spending Statistics release: J

The July 2020 national statistics public expenditure outturn release

<https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2020>

Every three months the Debt Management Office publishes a Quarterly Review summarising gilt and money markets operations. DMO is an executive agency charged with carrying out government's debt management policy and minimising financing costs over the long-term, The DMO is sponsored by HM Treasury.

<https://dmo.gov.uk/publications/quarterly-reviews/>

Comment:

Previous releases

Public sector finances, UK: November 2020

How the relationship between UK public sector monthly income and expenditure leads to changes in deficit and debt. (21 December 2020; next release date 22 January 2021)

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

Previous releases:

• Released: 21 October 2020

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/september2020>

• Released: 25 September 2020

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/august2020>

• Released: 21 August 2020

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/july2020>

• Released: 21 July 2020

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/june2020>

• Released: 19 June 2020

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/may2020>

• Released: 22 May 2020

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/april2020>

• Released: 23 April 2020

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/march2020>

Peer Reviewer  
Opinion: Disagree

Suggested Answer: b. At least every quarter, and within one month of the period covered

Comments: The information presented by the reviewer above would score a 'B' - at least every quarter, and within one month of the end period. The OBS guidance on IYR says: "They [IYRs] typically show actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure." The data sets above do not show monthly expenditure by administrative unit. The ONS data is monthly, but this is by fiscal/high-level expenditure category; not administrative unit. The HMT data cited is quarterly; and from a review it updates previous annual data but does not provide month-by-month expenditure updates. The OSCAR release (<https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database>) includes month-by-month expenditure by administrative unit (which could be tracked against budget expectations) but this is also done quarterly. So, I think this is a 'B' score; and the reviewer should mention the OSCAR database as a key part of in-year expenditure publication by HM Treasury.

Government Reviewer  
Opinion: Agree

IBP Comment

Thank you to the peer reviewer for the comment. The ONS publishes in year data on spending and receipts on a monthly basis, qualifying as IYRs under OBS methodology even if the information is aggregate, therefore the researcher's response of A is confirmed.

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:

21 December 2020 21 December 2020

Source:

See IYR-2. for previous release dates and:

OSCAR – publishing data from the database: December 2020  
The second quarterly OSCAR transparency release for 2020 to 2021.  
<https://www.gov.uk/government/publications/oscar-publishing-data-from-the-database-december-2020>

Online System for Central Accounting and Reporting (OSCAR) is a cross-government project on scrutiny on public spending. This system provides the Treasury with data – public sector budgets, outturns, forecasts – for public reporting and information for management, operational and planning purposes. Data on public spending aims to be accurate, provided in a timely basis through a simplified system that can be easier to share, analyse and understand across all levels of government, department, ministries and local authorities.

NB Treasury guarantees data is accurate and revised at the aggregate level, but not in detail. See Publication of in-year spending data from the OSCAR database

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/946927/OSCAR\\_in-year\\_dataset\\_guidance.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/946927/OSCAR_in-year_dataset_guidance.pdf)

Comment:

The monthly report for November 2020 was publicly available online on 22 December 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>  
The monthly report for October 2020 was publicly available online on 20 November 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/october2020>  
The monthly report for September 2020 was publicly available online on 21 October 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/september2020>  
The monthly report for August 2020 was publicly available online on 25 September 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/august2020>  
The monthly report for July 2020 was publicly available online on 21 August 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/july2020>  
The monthly report for June 2020 was publicly available online on 21 July 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/june2020>  
The monthly report for May 2020 was publicly available online on 19 June 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/may2020>  
The monthly report for April 2020 was publicly available online on 22 May 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/april2020>  
The monthly report for March 2020 was publicly available online on 23 April 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/march2020>  
The monthly report for February 2020 was publicly available online on 20 March 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/february2020>  
The monthly report for January 2020 was publicly available online on 21 February 2020 at:



<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/january2020>  
The monthly report for December 2019 was publicly available online on 22 January 2020 at:  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/january2020>

The quarterly report for November 2020 was publicly available online on 18 November 2020 at: <https://www.gov.uk/government/statistics/public-spending-statistics-release-november-2020>  
The quarterly report for July 2020 was publicly available online on 17 July 2020 at: <https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2020>  
The quarterly report for May 2020 was publicly available online on 7 May 2020 at: <https://www.gov.uk/government/statistics/public-spending-statistics-release-may-2020>  
The quarterly report for February 2020 was publicly available online on 28 February 2020 at: <https://www.gov.uk/government/statistics/public-spending-statistics-release-february-2020>

Peer Reviewer

Opinion: Agree

Comments: As noted in the previous answers, the reviewer could mention the OSCAR database in the previous question as it relates to month-by-month spending data by administrative unit; although it is released quarterly.

Government Reviewer

Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

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

Answer:

Dates confirmed on government websites

Source:

Publications are available on the following Gov.uk sites  
Office for National Statistics  
HM Treasury  
Debt Management Office  
Oscar Database

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*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://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

Source:

The Office for National Statistics publishes in-year data on spending and receipts on a monthly basis.

Public sector finances, UK: 22 December 2020

How the relationship between UK public sector monthly income and expenditure leads to changes in deficit and debt. (release date 22 January 2021)  
<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

HM Treasury publishes in-year spending data on a quarterly basis.

Public Spending Statistics release: July 2020

The July 2020 national statistics public expenditure outturn release

<https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2020>

Every three months the Debt Management Office publishes a Quarterly Review summarising gilt and money markets operations. DMO is an executive agency charged with carrying out government's debt management policy and minimising financing costs over the long-term, The DMO is sponsored by HM Treasury.

<https://dmo.gov.uk/publications/quarterly-reviews/>

Quarterly Review for Jul-Sep 2020, 24 November 2020

<https://dmo.gov.uk/publications/?offset=0&itemsPerPage=20&parentFilter=1275&childFilter=1275|1277&startMonth=1&startYear=1998>

Also

OSCAR – publishing data from the database: December 2020

The second quarterly OSCAR transparency release for 2020 to 2021.

<https://www.gov.uk/government/publications/oscar-publishing-data-from-the-database-december-2020>

Online System for Central Accounting and Reporting (OSCAR) is a cross-government project on scrutiny on public spending. This system provides the Treasury with data – public sector budgets, outturns, forecasts – for public reporting and information for management, operational and planning purposes. Data on public spending aims to be accurate, provided in a timely basis through a simplified system that can be easier to share, analyse and understand across all levels of government, department, ministries and local authorities.

NB Treasury guarantees data is accurate and revised at the aggregate level, but not in detail. See

Publication of in-year spending data from the OSCAR database

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/946927/OSCAR\\_in-year\\_dataset\\_guidance.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/946927/OSCAR_in-year_dataset_guidance.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

OSCAR in-year database is available for download in a machine-readable format

Public Sector Finance Bulletins also has downloadable versions of all tables and datasets for greater detail to download

Comment:

OSCAR – publishing data from the database: December 2020

The second quarterly OSCAR transparency release for 2020 to 2021.

<https://www.gov.uk/government/publications/oscar-publishing-data-from-the-database-december-2020>

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/december2020>

Peer Reviewer

Opinion: Agree

Comments: I would also note the other source of in-year spending information that the reviewer has cited before - HMT's Public Spending Statistical release - is also available in a machine readable format <https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2020>. The reviewer notes a DMO publication in the previous question as being part of the IYR package - but this response does not address whether it is available in a machine-readable format. This could be added for completeness?

Government Reviewer

Opinion: Agree

IBP Comment

Thanks to the peer reviewer for the additional information.

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Office for National Statistics:

Public sector finances, UK: 22 December 2020

How the relationship between UK public sector monthly income and expenditure leads to changes in deficit and debt.

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

HM Treasury

Public Spending Statistics release: July 2020

The July 2020 national statistics public expenditure outturn release

<https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2020>

Debt Management Office

Quarterly Review for Jul-Sep 2020, 24 November 2020

<https://dmo.gov.uk/publications/?offset=0&itemsPerPage=20&parentFilter=1275&childFilter=1275|1277&startMonth=1&startYear=1998>

OSCAR

Transparency data:OSCAR in-year dataset guidance

22 December 2020

<https://www.gov.uk/government/publications/oscar-publishing-data-from-the-database-december-2020/oscar-in-year-dataset-guidance>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

No CB for the IYR

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2020-21

Source:  
Spending Review 2020  
<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>  
Published 25 November 2020  
Updated 31 December 2020

Office for Budget Responsibility Economic and Fiscal Outlook  
25 November 2020. Office for Budget Responsibility Economic and fiscal outlook  
<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Comment:  
NB

The Autumn Statement is an update on government's plans for the economy based on forecasts from the Office for Budget Responsibility (OBR). OBR forecasts are published twice each year, in the Spring and the Autumn. As there was no Autumn Statement in 2020, there might be a gap in full coverage needed, partly addressed by OBR 25 November 2020 Economic and Fiscal Outlook.

Previous OBR publication: Economic and Fiscal Outlook was published in March 2020 to coincide with Budget 2020. For the March 2020 government has not asked the OBR to incorporate the fiscal and economic impacts of the government's plan to address the pandemic. Given the continuously evolving situation, government adapted policy as the circumstances demanded, which means there is inconsistency between baseline forecasts and the subsequent policy packages.

No forecasts published Autumn 2019, but monthly commentaries were provided from Autumn 2019 until release of March 2020 Budget.  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: In their March 2020 Economic and Fiscal Outlook, the OBR discussed the potential impact of Covid-19 on the economic and fiscal forecast (Box 2.3). OBR have since published updated forecasts in November 2020 and March 2021.

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:

b. Nine weeks or less, but more than six weeks, after the midpoint

Source:

Comment:

Spending Review 2020 and OBR's Economic and fiscal outlook were both published 25 November 2020, about seven weeks after the midpoint of the fiscal year.

Answer on the basis regular updates were released throughout the year.

8 July 2020. Chancellor's statement to the House on the state of the economy in the context of Covid-19. The statement sets out measures to create jobs. Businesses

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/898421/A\\_Plan\\_for\\_Jobs\\_Web\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/898421/A_Plan_for_Jobs_Web_.pdf)  
Also two major tax changes announced: 1) a temporary increase to Stamp Duty; <https://www.legislation.gov.uk/ukpga/2020/15/contents/enacted> and 2) a temporary 5% VAT rate on most tourism and hospitality-related activities <https://www.legislation.gov.uk/ukpga/2020/15/contents/enacted>  
24 September 2020. Chancellor's second statement on the economy, which introduced a further series of measures to boost job creation. No major tax reforms featured except for the extension of the period for temporary 5% VAT increase to end March 2021.

Winter Economic Plan

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/921059/CCS207\\_CCS0920237970-001\\_Winter\\_Economy\\_Plan\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/921059/CCS207_CCS0920237970-001_Winter_Economy_Plan_Web_Accessible.pdf)

22 October 2020. Chancellor's third statement on the state of the economy outlining Government commitment to full support Winter Economy Plan by stepping up measures to increase financial support for businesses and workers. No tax changes announced.

<https://www.gov.uk/government/news/plan-for-jobs-chancellor-increases-financial-support-for-businesses-and-workers>

6 November 2020. Coronavirus: Support for businesses, CBP8847: <https://commonslibrary.parliament.uk/research-briefings/cbp-8847/>

12 November 2020. Further draft provisions for the forthcoming Finance Bill (for Spring 2021). Outcomes of consultations launched in the Spring 2020 Budget. Consultations on draft clauses will close on 7 January 2021.

25 November 2020. Spending Review

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/938052/SR20\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/938052/SR20_Web_Accessible.pdf)

Peer Reviewer

Opinion: Agree

Comments: This is a difficult question to answer fully, given the unique experience of Covid-19. The reviewer is right to note that effectively government has given a near-running commentary on the economy and public finances over 2020 through successive announcements; but the formal publication of the spending review 2020 and OBR document was indeed 25th November; so scoring a B.

Government Reviewer

Opinion: Agree

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:

25/11/2020

Source:

Comment:

Spending Review 2020 and OBR's Economic and Fiscal Outlook were both published 25 November 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

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

Answer:

Spending Review 2020 and OBR's Economic and fiscal outlook were both published 25 November 2020.

Spending Review 2020

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Published 25 November 2020

Updated 31 December 2020

25 November 2020. Office for Budget Responsibility Economic and fiscal outlook – November 2020

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Source:

Spending Review 2020

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Published 25 November 2020

Updated 31 December 2020

25 November 2020. Office for Budget Responsibility Economic and fiscal outlook – November 2020

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

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

Source:

Spending Review 2020

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Published 25 November 2020

Updated 31 December 2020

25 November 2020. Office for Budget Responsibility Economic and fiscal outlook – November 2020

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Comment:

All data in the November Economic and Fiscal Outlook is available for download in machine-readable formats

Peer Reviewer

Opinion: Disagree

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

Comments: I agree that the OBR Economic and Fiscal Outlook presents all of its data in Excel form. However, the Spending Review 2020 document only provides a few tables (Table 1.1. Policy decisions since Budget 2020) in Excel form. Therefore, the answer should be B.

Government Reviewer

Opinion: Agree

Researcher Response

The answer should be A because the information is machine readable at the source document

IBP Comment

According to OBS methodology, the data must be in Excel or CSV (tabular data) to count here. Based on the reviewer's feedback that there is only partial information in the spending review, the score is revised to a B.

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:

e. Not applicable (the document is publicly available)

Source:



Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Spending Review 2020 and Economic and Fiscal Outlook November 2020

Source:

See: Spending Review 2020

<https://www.gov.uk/government/publications/spending-review-2020-documents>

See also: Office for Budget Responsibility Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

No CB for the MYR

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018-19

Source:

See: Public Expenditure Statistical Analyses (PESA) 2019 <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019> (Published 18 July 2019) contains 2019-2020 outturn reporting

OBR forecast evaluation report December 2019

<https://obr.uk/fer/forecast-evaluation-report-december-2019/> (Published 18 December 2019)

The OBR report looks to compare the latest outturn data to our earlier central forecasts and seek to explain the differences.

Note that we are assessing the 2018-2019 FY, because the OBR 2020 Forecast Evaluation Report was not published until January 2021, which is beyond the OBS cut-off date.

In addition, to be consistent in the FY of the assessment, we are therefore looking as well at the 2018-2019 PESA report, even though the 2019-2020 PESA report was released in 2020 before the OBS cut-off date.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: I have two issues with the reviewer's response here: (i) the chosen year; and (ii) whether Departmental Reports should be included as YERs (i) I think the choice of year is problematic. This is what I understand: - The best year to choose would be 2019-20, as it means that the YER would be within the 2020 calendar year and suitable for review and be in line with the year from which all other documents have been discussed.. - The review has instead chosen the 2018-19 fiscal year for review on the basis that this is the last year for which there is an OBR Forecast Evaluation Report and a full PESA - The OBS guidance is clear, however, that if a document is not published by the review year cut-off point, then that should be recorded as a 'non-publication' and reviewers should not simply use the earlier year's version. See guidance below (p. 12) "Researchers should record information for and assess the most recently released version of each of the eight key budget documents, as long as the document meets its publication deadline and is published before the cut-off date. For the Open Budget Survey 2021, the cut-off date is 31 December 2020. If the government fails to publish the document by its deadline, researchers should not use a previously released document that concerns an earlier fiscal year. For example, suppose the deadline for publishing the Mid-Year Review is 30 September and the cut-off date is 31 December 2020; a Mid-Year

Review for 2019 has been published, but as of 31 December 2020, the Mid-Year Review for 2020 has not been published. The researcher should assess the Mid-Year Review for 2020 and not the Mid-Year Review for 2019. In this case, the Mid-Year Review for 2020 should be considered as "Not Produced" or "Produced for Internal Use Only" in the Open Budget Survey 2021 (please see the Guidelines on Public Availability of Budget Documents for more specific information on each budget document: <http://www.internationalbudget.org/publications/open-budget-survey-guidelines-public-availability-budget-documents/>). - So, I would argue that the end-year report should be only the PESA document published July 2020 since the OBR FER was not produced in the right period (calendar year 2020) and for the most appropriate fiscal year (2019-20 - where you could reasonably have expected the YER to be published by the end of 2020). I would consider this a non-publication of part of the YER. (ii) The YER document, as defined in the OBS guidance, focuses on budgets and expenditure, not on macro-fiscal forecasting and accuracy (p. 103 of the guidance): The Year-End Report is a key accountability document. In many countries, the executive issues one Year-End Report that consolidates information on revenue collections, debt, and expenditures for administrative units. In other countries, individual administrative units issue their own Year-End Reports. Similarly, Year-End Reports may be stand-alone documents or may be included in larger documents, such as the Executive's Budget Proposal. The form of the report is less important than its content. The reports ought to cover all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports should also review nonfinancial performance information and other important policy areas. They can also include a financial statement.

Comments: I have two issues with the reviewer's response here: (i) the chosen year; and (ii) the OBR's FER as a YER document. (i) I think the choice of year is problematic. This is what I understand: - The best year to choose would be 2019-20, as it means that the YER would be in the 2020 calendar year and suitable for review and be in line with the year from which all other documents have been discussed. - The review has instead chosen the 2018-19 fiscal year for review on the basis that this is the last year for which there is an OBR Forecast Evaluation Review and a full PESA - The OBS guidance is clear, however, that if a document is not published by the review year cut-off point, then that should be recorded as a 'non-publication' and reviewers should not simply use the earlier year's version. See guidance below (p. 12) Researchers should record information for and assess the most recently released version of each of the eight key budget documents, as long as the document meets its publication deadline and is published before the cut-off date. For the Open Budget Survey 2021, the cut-off date is 31 December 2020. If the government fails to publish the document by its deadline, researchers should not use a previously released document that concerns an earlier fiscal year. For example, suppose the deadline for publishing the Mid-Year Review is 30 September and the cut-off date is 31 December 2020; a Mid-Year Review for 2019 has been published, but as of 31 December 2020, the Mid-Year Review for 2020 has not been published. The researcher should assess the Mid-Year Review for 2020 and not the Mid-Year Review for 2019. In this case, the Mid-Year Review for 2020 should be considered as "Not Produced" or "Produced for Internal Use Only" in the Open Budget Survey 2021 (please see the Guidelines on Public Availability of Budget Documents for more specific information on each budget document: <http://www.internationalbudget.org/publications/open-budget-survey-guidelines-public-availability-budget-documents/>). - So, I would argue that the end-year report should be only the PESA document published July 2020 since the OBR FER was not produced in the right period (calendar year 2020) and for the most appropriate fiscal year (2019-20 - where you could reasonably have expected the YER to be published by the end of 2020). I would consider this a non-publication of part of the YER. (ii) The YER document, as defined in the OBS guidance, focuses on budgets and expenditure (p. 103 of the guidance) so should include the Departmental Reports (or Departmental Annual Reports as I think they are called sometimes) - for example, education here: <https://www.gov.uk/government/publications/department-for-education-consolidated-annual-report-and-accounts-2019-to-2020> The Year-End Report is a key accountability document. In many countries, the executive issues one Year-End Report that consolidates information on revenue collections, debt, and expenditures for administrative units. In other countries, individual administrative units issue their own Year-End Reports. Similarly, Year-End Reports may be stand-alone documents or may be included in larger documents, such as the Executive's Budget Proposal. The form of the report is less important than its content. The reports ought to cover all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports should also review nonfinancial performance information and other important policy areas. They can also include a financial statement. So, I would argue that the year in question should be 2019-20; and that the YER 'package' for consideration in this OBS should include the 2020 PESA (showing aggregate and departmental outturn and analysis for 2019-20 spending); the 2020 OBR FER reviewing accuracy of the macro-forecasts for the past year (not an exact match the fiscal years but it is the 2020 review of this information); and the Departmental Annual Reports for each department discussing financial and nonfinancial performance information for 2019-20. Of these, the PESA and DRs are available; but not the OBR FER. So, I think the year in question should be 2019-20; and the OBS guidance suggests that reviewers should not adjust their year of analysis to match the documents available; but instead score government's as a 'non-publication' if they don't publish in a timely way.

#### Government Reviewer

Opinion: Agree

Comments: In addition, each government department produces an annual report on account prepared under International Financial Reporting Standards as adapted or interpreted for the public sector. The ARAs are independently audited and provide detailed information on operating and financial activities over the reporting period along with a Statement of Outturn against Parliamentary Supply for increased transparency. Other publications include, the Public Sector Finances which are UK Statistical bulletins and show how the relationship between UK public sector monthly income and expenditure leads to changes in deficit and debt. The Whole of Government Accounts are also produced on an annual basis.

#### IBP Comment

According to IBP methodology, the acceptable time frame for the year-end report to be considered "available to the public" in the OBS is "no later than 12 months after the end of the fiscal year to which it corresponds." Therefore, the YER for FY 2019-2020 could be published in 2021 and still meet the OBS' timeliness criteria. Since this is past the cutoff for OBS 2021, it is acceptable to go back to the previous FY and consider the YER for FY 2018-2019. Both reviewer's comments about the inclusion of the Departmental Reports are acknowledged and confirmed, as these can be considered part of the YER, but will need to be reviewed for the 2018-2019 fiscal year, same as the other documents assessed in the OBS. They are also published in a timely manner - a review of a sample of the reports available here showed most published within a few months of the end of the relevant reporting period: <https://www.gov.uk/government/publications/annual-reports-and-accounts-for-central-government-departments>

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:

See:

PESA 2019

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/818399/CCS001\\_CCS0719570952-001\\_PESA\\_ACCESSIBLE.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/818399/CCS001_CCS0719570952-001_PESA_ACCESSIBLE.pdf)

(Published July 2019, which is three months after the fiscal year ended in 2019)

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: Please see previous answer. I think the year in question is not correct; and that the choice of documents as 'YER' is not complete (it should include Departmental Annual Reports - DARs - as well). If you choose 2019-20 as the FY in question (my proposal): PESA 2020 covering outturn information for 2019/20 was published less than six months after the end of the FY on 17th July 2020

<https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2020> OBR FER was published more than nine months but within 12 months after the end of the financial year, as the reviewer has noted (22nd January 2020) DARs are all published at different times; but most within nine months, but more than six months, of the year-end - MoD: within nine months (22nd October 2020)

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/928741/6.6565\\_MoD\\_Annual\\_Report\\_and\\_Accounts\\_2019-20\\_211020\\_WEB\\_3\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/928741/6.6565_MoD_Annual_Report_and_Accounts_2019-20_211020_WEB_3_.pdf) - DoE: within nine months (5th November 2020)

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/932898/DfE\\_consolidated\\_annual\\_report\\_and\\_accounts\\_2019\\_to\\_2020\\_web\\_version\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/932898/DfE_consolidated_annual_report_and_accounts_2019_to_2020_web_version_.pdf) - DH: within nine months (21st January 2021)

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/956804/Department\\_of\\_Health\\_and\\_Social\\_Care\\_Annual\\_Report\\_and\\_Accounts\\_2019-20.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/956804/Department_of_Health_and_Social_Care_Annual_Report_and_Accounts_2019-20.pdf) - DfT: within six months (17th September 2020)

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/936346/DfT-Annual-Report-and-Accounts-2019-20-web-accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/936346/DfT-Annual-Report-and-Accounts-2019-20-web-accessible.pdf) So, if you accept the correct year for review is 2019-20 then this should be overall a B, balancing between the publication dates of all of these different reports.

Government Reviewer

Opinion: Agree

Comments: Departmental annual reports and accounts are also published within 6 months of the end of the financial year end and usually within 3 months.

IBP Comment

Thank you to both reviewers for adding the timeliness information for the Departmental Annual Reports. As this question can be based on the earliest 'core' document for the YER that is made publicly available, even if the Departmental reports are published later the researcher's response of A would still be correct.

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:

18/7/2019

Source:

See: <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: The reviewer's response has changed the year in question. In a previous answer, they identified 2018/19 as the year in question for the YER review. Here, they have put 18/07/2020. The PESA that the reviewer has nominated as the YER was published on 18/07/2019 <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>; not 18/07/2020. My proposal for the 2019/20 year being the year in question would have PESA 2020 published in 17/07/2020; OBR FER 22/01/2021; and the various DARs on different dates.

Government Reviewer

Opinion: Agree

Comments: In addition, departmental annual report and accounts are published usually within 3 months of the end of the financial year (31st March). An administrative deadline for publication is set as at 30th June each year.

IBP Comment

Thank you to the peer reviewer for the feedback. The date for the 2018-2019 PESA is correct and has been updated in the response. In terms of the fiscal year, because the OBR for 2019-2020 was not published until 2021, which is after the OBS research cut-off date of end December 2020 (but still would have been available), in that case we use the previous fiscal year. The PESA, however, is published earlier than the OBR, and as a stand-alone document would count as a YER, therefore the timeliness question is assessed based on the publication of the PESA, which is available earlier than the OBR report. The researcher's response is confirmed.

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:

HM Treasury Public Expenditure Statistical Analysis (PESA) document was published on 18 July 2020 on the government statistics website, and the website provides the publication date.

Source:

See: <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: See previous set of responses. The reviewer's response is not correct for their chosen year - the PESA covering the financial year 2018-19 (the year reviewer nominated as the review year in question) was published 18/07/2019 <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>

Government Reviewer

Opinion: Agree

Comments: Annual report and accounts should be published within 3 months of the end of the financial year, i.e. by 30th June but some may be published before the summer parliamentary recess a couple of weeks later.

IBP Comment

Thank you to the peer reviewer for the comment. See the response on YER-1 regarding the fiscal year.

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://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>

Source:

See: <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>

Comment:

OBR forecast evaluation report December 2019

<https://obr.uk/fer/forecast-evaluation-report-december-2019/> (Published 18 December 2019) - Note that we are assessing the previous version of the OBR because the 2020 Forecast Evaluation Report was not published until January 2021

Peer Reviewer

Opinion: I choose not to review this question

Comments: See my answers to previous questions - I think these are not the correct documents as they don't relate to the most appropriate financial year (which should be 2019-20). The links for the documents that I think should be considered are in my previous responses.

Government Reviewer

Opinion: Agree

Comments: In addition, departmental ARAs can be found here: <https://www.gov.uk/government/publications/annual-reports-and-accounts-for-central-government-departments>

IBP Comment

Thank you to the peer reviewer for the comment. See the response on YER-1 regarding the fiscal year. The government reviewer's addition of the link to the Annual Departmental reports is acknowledged and considered for later questions.

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:

See: <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>  
Tables are available in Excel

See also:

<https://www.gov.uk/guidance/using-open-document-formats-odf-in-your-organisation>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: As above, I think the reviewer has chosen the wrong documents for consideration. In my proposal for YER documents, the answer is B. All of the PESA and OBR FER tables are available in Excel; but only some of the DAR tables are (from a review of DH and DoE, the pdf report file contains many more tables than are then presented in the downloadable Excel files, meaning a B score overall).

Government Reviewer

Opinion: Agree

IBP Comment

As the peer reviewer confirms, departmental reports are not in Excel or CSV, therefore the correct answer to this question is B.

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:

<https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The documents that the reviewer and myself think are the YER package are all publicly available.

Government Reviewer

Opinion: Agree

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:

Public Expenditure Statistical Analysis 2019

Source:

See: <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>

Comment:

Also - OBR forecast evaluation report December 2019

Peer Reviewer

Opinion: I choose not to review this question

Comments: See my previous responses - I would choose a different year for the YER; and expand the choice of documents to include DARs.

Government Reviewer

Opinion: Agree

Comments: Government departments also produce annual report and accounts, "Department of XXX Annual Report and Accounts 20X0-X1" for example.

IBP Comment

Thank you to both reviewers for adding the DARs

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:

b. No

Source:

N/A

Comment:

In May 2019 the UK Statistics Authority (UKSA) published an assessment on the country and regional analysis (CRA) release which identified a range of actions for the Treasury to undertake to further enhance the release.

As a result, HM Treasury has launched a user survey to gather feedback on the CRA, covering topics such as data collection, methodology, presentation, and usability, however they are yet to produce a Citizen's version.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018-19

Source:

See: <https://www.gov.uk/government/publications/whole-of-government-accounts-2018-2019>

Comment:



Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: This is a difficult choice to make. The WGA are indeed published up to a year late - so the 2018-19 WGAs are published in 2020. However, individual departments publish their own accounts in their DARs a few months after the end of the financial year (see previous responses for some links to the MoD, DHSC, DfE, and DoT). Collectively these will cover almost all budgeted expenditure. The dates of publication can be reviewed here: [https://www.nao.org.uk/search/publication\\_type/audit-of-financial-statements/department/ministry-of-defence/](https://www.nao.org.uk/search/publication_type/audit-of-financial-statements/department/ministry-of-defence/) (you have to scroll down the whole menu to see them all).

Government Reviewer

Opinion: Agree

IBP Comment

According to IBP methodology, the acceptable time frame for the audit report to be considered "available to the public" in the OBS is "no later than 18 months after the end of the fiscal year to which it corresponds." Therefore, the AR for FY 2019-20 could be published in 2021 and still meet the OBS' timeliness criteria. Since this is past the cutoff for OBS 2021, it is acceptable to go back to the previous FY and consider the AR for FY 2018-19.

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:

See: <https://www.gov.uk/government/publications/whole-of-government-accounts-2018-2019>

Whole of Government Accounts were published 21 July 2020, which is 1 year, 3 months, after the end of the 2018-2019 fiscal year and is a 'C' score

Comment:

NAO Annual Reports and accounts are also published for FY 2018-2019 here <https://www.nao.org.uk/report/nao-annual-report-and-accounts-2018-19-2/> published 6 June 2019, however this document does not contain the audit opinion of the government's financial statements so is not considered the Audit Report for this question

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. 12 months or less, but more than six months, after the end of the budget year

Comments: There is a problem here with definition of 'Audit Report'. The NAO do audit the accounts of a whole host of central government bodies within a short time period, including an opinion on their financial statements, in the DARs. See this link:

[https://www.nao.org.uk/search/publication\\_type/audit-of-financial-statements](https://www.nao.org.uk/search/publication_type/audit-of-financial-statements) - and an example from the MoD

<https://www.nao.org.uk/report/ministry-of-defence-annual-report-and-accounts-2019-20/> From a quick review of many departments on the link above, a large number have their annual financial statements audited within six months (i.e. by September 2020) and an even larger number by December 2020 (i.e. 12 months or less, but more than six months). I feel the UK is being penalised a little unfairly here. Very few countries publish a whole-of-government accounts - the UK has been a leader in doing this. It takes a long-time to compile all the financial statements from across the general government sector. The OBS is really concerned with budgetary central government (a much smaller definition). Budgetary central government accounts are found in the DARs; and they are mostly audited within a year (usually 6-9 months) by the NAO. So, on that basis the answer for budgetary central government auditing should be B (the reviewer might need to go through all the DARs and see when they are published to check that all - or almost all - are indeed published within 9-12 months, which is a bit tedious). From my knowledge of the WGA; it is not really designed as a mechanism of financial control (i.e. to check for fraud, loss, waste, etc) - it is a policy making tool for understanding the whole-of-government's financial and asset/liability position. It is the DARs and their audit accounts that are the operational control/management of day-to-day spending. This is a debatable point, but I think a B is more warranted given that the DARs are audited much faster than the WGA.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. 12 months or less, but more than six months, after the end of the budget year

Comments: Annual reports and accounts for individual government departments and entities are produced within 12 months of the budget year and usually around 3 months after the end of the financial year and they also contain an audit report. However, due to the impact of the Covid-19

pandemic, some individual government departments published their annual report and accounts later than usual but almost all were completed within 6 months of the year end.

IBP Comment

Based on the feedback from the reviewers, the individual audit reports from each department are considered as the main audit report, and the Whole of Government Accounts as a summary report. Based on the timeliness assessment of the individual reports, the last report released for the 2018-2019 fiscal year was published on July 25, 2019: <https://www.nao.org.uk/report/ministry-of-defence-annual-report-and-accounts-2018-19/> This qualifies for an A score by OBS methodology. The score is therefore revised from C to A.

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:  
25/7/2019

Source:  
See: <https://www.gov.uk/government/publications/whole-of-government-accounts-2018-2019>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: As mentioned, I think the DARs should also be included as audit reports. They include financial statements for most of budgetary central government; as well as the audit opinion of the NAO. They are (inconveniently) published on lots of different dates; but they are, I think, also ARs for government.

Government Reviewer

Opinion: Disagree

Suggested Answer: Auditor reports are contained within the individual annual reports for government departments that are published at various times within 12 months of the end of the budget year and usually within 3 months of the end of the financial year.

IBP Comment

Based on confirmation from the reviewers, the publication date for last published individual department report is taken as the publication date for the entire document. This is the Ministry of Defence Annual Report and Accounts, published on July 25, 2019  
<https://www.nao.org.uk/report/ministry-of-defence-annual-report-and-accounts-2018-19/>

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:  
Using the criteria recommended from the 2019 OBS survey, The Whole of Government Accounts document was used.  
See: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/902427/WGA\\_2018-19\\_Final\\_signed\\_21-07-20\\_for\\_APS.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/902427/WGA_2018-19_Final_signed_21-07-20_for_APS.pdf)

Source:  
See: <https://www.gov.uk/government/publications/whole-of-government-accounts-2018-2019>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: See my point previously about using DARs as audit reports, rather than the WGA.

Government Reviewer

Opinion: Disagree

Suggested Answer: Individual auditor reports for government departments are published at various times in the 12 months after the end of the budget year. Central government entities are required to publish their individual annual report and accounts within the administrative deadline set of within 3 months after the year end. The ARAs contain the audit report. The timely publication of ARAs provides transparency and accountability and also allows the opportunity for the UK Parliament to scrutinise the accounts prior to the summer recess.

Researcher Response

Would argue that DARs are ancillary rather than the Audit report. Example here: <https://www.gov.uk/government/publications/dhsc-annual-report-and-accounts-2019-to-2020>

IBP Comment

Date is available on the webpage: <https://www.nao.org.uk/report/ministry-of-defence-annual-report-and-accounts-2018-19/>

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://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/902427/WGA\\_2018-19\\_Final\\_signed\\_21-07-20\\_for\\_APS.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/902427/WGA_2018-19_Final_signed_21-07-20_for_APS.pdf)

Source:

See: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/902427/WGA\\_2018-19\\_Final\\_signed\\_21-07-20\\_for\\_APS.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/902427/WGA_2018-19_Final_signed_21-07-20_for_APS.pdf)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The DARs should also be considered - although the links for individual DARs will each be different. Their dates of publication are listed here: <https://www.gov.uk/government/publications/annual-reports-and-accounts-for-central-government-departments>

Government Reviewer

Opinion: Disagree

Suggested Answer: WGA ARA as per above. In addition, individual government departments' ARAs may be found here: <https://www.gov.uk/government/publications/annual-reports-and-accounts-for-central-government-departments>

IBP Comment

An additional link to the last departmental report is here: <https://www.nao.org.uk/report/ministry-of-defence-annual-report-and-accounts-2018-19/>

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:

See: <https://www.gov.uk/government/publications/whole-of-government-accounts-2018-2019>

Comment:

See some data that is downloadable from the website, for example, on early childhood programs: <https://www.nao.org.uk/other/early-years-visualisation/>

Peer Reviewer

Opinion: Agree

Comments: I agree this is correct - whether you accept the certified WGA as the audited report; or the DARs. Both have partial downloadable information in a machine-readable format. Both reports also contain data that is not provided in Excel.

Government Reviewer

Opinion: Agree

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Whole of Government Accounts, 2018-2019

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: See my earlier comments - I think the audit accounts presented in the DARs are the real Audit Report for central budgetary government institutions; and the WGA is more of a policy tool for considering overall public sector wealth / financial position.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer. See the responses in AR-1, 2 etc.

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:

No CB of the AR produced

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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](http://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:

Sources:

<https://www.gov.uk/>

<https://obr.uk/>

<https://www.ons.gov.uk/>

<https://www.parliament.uk/>

<https://www.nao.org.uk/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

<https://www.gov.uk/government/collections/hm-revenue-customs-receipts>

Comment:

No change from 2019

Peer Reviewer

Opinion: Agree

Comments: I think you could probably add the HMT in-year financial data - both the quarterly consolidated reports; and the monthly OSCAR updates (you have links for these in earlier answers); but the answer is broadly correct.

Government Reviewer

Opinion: Agree

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:

Sources:

<https://www.gov.uk/government/collections/public-expenditure-statistical-analyses-pesa>

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

<https://www.gov.uk/government/collections/hm-revenue-customs-receipts>

Comment:

Peer Reviewer

Opinion: Agree

Comments: As before, you could add the quarterly HMT and monthly OSCAR data as well, which also comes in a machine-readable format.

Government Reviewer

Opinion: Agree

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

Answer:

a. Yes

Source:

Sources:

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

Comment:

TO aid understanding OBR produce visual presentation slides as well as charts and tables. ONS charts further link back to original data sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Sources:

Charter for Budget Responsibility:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/583547/charter\\_for\\_budget\\_responsibility\\_autumn\\_2016\\_update\\_final\\_for\\_laying\\_web.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/583547/charter_for_budget_responsibility_autumn_2016_update_final_for_laying_web.pdf)

<https://www.nao.org.uk/freedom-of-information/publication-scheme/who-we-are-and-what-we-do/>

Comment:

The Charter for Budget Responsibility sets out the government's fiscal and debt management policy and how it operates. The Charter for Budget Responsibility is required by the Budget Responsibility and National Audit Act 2011.

The National Audit Office operates under the following legislation:

Government Resources and Accounts Act 2000

National Audit Act 1983

Exchequer and Audit Departments Act 1957

Exchequer and Audit Departments Act 1921

Exchequer and Audit Departments Act 1866

Peer Reviewer

Opinion: Agree

Comments: The 'Managing Public Money' guide from HMT also makes reference to the Ministerial Code and the Corporate Governance Code as rules for handling public finances. There must be a great deal of other PFM legislation on the books; but there is no consolidated 'Public Financial Management Act' as far as I know. Indeed, Managing Public Money says the following: "In the absence of a written constitution, the powers used to deploy public resources are a blend of common law, primary and secondary legislation, parliamentary procedure, the duties of ministers, and other long-standing practices. This mix may of course change from time to time." I don't think the reviewer has provided a full list of PFM/budget related legislation; but there would be a huge number of historical Acts and Regulations, which probably don't all need to be reproduced here.

Government Reviewer

Opinion: Agree

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:

Source:

Freedom of Information Act 2000

<https://www.legislation.gov.uk/ukpga/2000/36/contents>

Comment:

The Freedom of Information Act evidences 2) government transparency



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:**

In the 2020 main budget document: "Departmental resource budgets" can be found in Table 1.9 on p29, and "Departmental Capital Budgets" can be found in Table 1.8 on p28.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

The Main Supply Estimates also presents Department and Administrative Classifications in Table 2 on p20 and Table 4 on p38

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/882814/CCS001\\_CCS0420443320-001\\_HMT\\_Main\\_Estimates\\_2020-21\\_Web\\_accessible\\_Bookmarked\\_only.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/882814/CCS001_CCS0420443320-001_HMT_Main_Estimates_2020-21_Web_accessible_Bookmarked_only.pdf)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Pg. 7 Budget Decisions, Chart 1 Government spending and revenue

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.*

Answer:

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

Source:

Budget 2020 data sources, pp. 2-3

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871789/Budget\\_2020\\_data\\_sources\\_final.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871789/Budget_2020_data_sources_final.pdf)  
March 2020

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

See "Table C.6: Total managed expenditure" on p115 for a breakdown of current expenditure (PSGI), capital expenditure as gross investment (PSGI), welfare spending, debt interest, and other categories

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Table C.6 doesn't show total expenditure on salaries; but it does show capital and recurrent and a range of other classifications.

**Government Reviewer**

Opinion: Agree

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

**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 2020,

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

See "Table C.6: Total managed expenditure" on p115

See also the IMF's 2016 Fiscal Transparency Evaluation (<https://www.imf.org/external/pubs/ft/scr/2016/cr16351.pdf>). On page 26 this states "The common chart of accounts for central government units is based on IFRS standards, but is sufficiently detailed to allow its bridging to the economic classifications of international statistical standards, such as GFSM 2014 or ESA 2010."

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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:**

The Main Supply Estimates 2020-2021 in Section 6 starting on p.41 in Part II Sub-Head shows details within each department that counts as program expenditures for the OBS:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/882814/CCS001\\_CCS0420443320-001\\_HMT\\_Main\\_Estimates\\_2020-21\\_Web\\_accessible\\_Bookmarked\\_only.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/882814/CCS001_CCS0420443320-001_HMT_Main_Estimates_2020-21_Web_accessible_Bookmarked_only.pdf)

<https://www.gov.uk/government/publications/main-supply-estimates-2020-to-2021>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**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:**

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

Source:

The OBR Economic and Fiscal Outlook 2020 in Table 3.12 on p89 shows projections of expenditures by the economic classification as a share of GDP, where the related nominal GDP projections for 2022-2024 are shown in Table 2.7 on p.59  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Since there are no multi-year projections for functional or administrative classification, this question scores a C

Note that Budget 2020 does not provide Department budgets as a projection for future years, was present in previous years, therefore there are no projections for an administrative classification and this question score will decrease from OBS 2019  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Economic classification

Source:

The OBR Economic and Fiscal Outlook 2020 in Table 3.12 on p89 shows projections of expenditures by the economic classification as a share of GDP, where the related nominal GDP projections for 2022-2024 are shown in Table 2.7 on p.59  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Since there are no multi-year projections for functional or administrative classification, this question scores a C

Note that Budget 2020 does not provide Department budgets as a projection for future years, was present in previous years, therefore there are no projections for an administrative classification and this question score will decrease from OBS 2019  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

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

Source:

The OBR Economic and Fiscal Outlook 2020 in Table 3.18 on p102 shows program expenditures projections through BY+4 (2024-2025) only for Welfare Spending which is less than 2/3 of the total expenditures  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:

Answer C

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: We don't break down all spend by programmes as such but definition provided by IBP says "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". At SR20 we provided policy decisions table breaking out AME and tax decisions and broke down each departments' DEL spending by whether it was resource or capital, and core or covid (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/938052/SR20\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/938052/SR20_Web_Accessible.pdf) chapter 6). On this definition we would argue that breakdowns are provided for >2/3s of spend.

Researcher Response

Agree

IBP Comment

Thank you to the government for the feedback. Spending broken down by whether it was a resource or capital, and core or covid does not qualify as a level of detail below administrative unit (where the OBS looks for units, departments, or programs). In addition, this question only looks at document associated with the Executive's Budget Proposal, which is Budget 2020, not the SR20, which is counted as a Pre-Budget Statement. For these reasons, the researcher's answer of C is confirmed.

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:

The OBR's Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Public Sector Receipts (from p. 68). Table 3.3 Current Receipts (p. 72)

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Revenue by tax: Chart 2 (p. 8) shows the different sources of government revenue by broad categories and Table C.5 on p114 shows details for current receipts

Comment:

Answer A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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:

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Table C.5 on p114 shows details for current receipts

The OBR's Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Public Sector Receipts (from p. 68). Table 3.3 Current Receipts (p. 72)

Comment:

Answer A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:**

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Table C.5: Current receipts (p. 114) shows receipts by projection through 2024/2025

The OBR's Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Public Sector Receipts (from p. 68). Table 3.2 on p69 shows broad categories, including projections through FY 2024-2025, with more details in Table 3.3 Current Receipts (p. 72)

**Comment:**

Answer A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:**

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Table C.5: Current receipts (p. 114) shows projections through FY 2024/2025



Comment:  
Answer A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*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 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

1.4 The fiscal outlook (explanatory section from p. 24)

Net borrowing figures - Tables, (p. 26)

Table 1.3 : Changes to the OBR's forecast for public sector net borrowing (P. 26) shows the 2020 forecast for net borrowing for the BY

Table C.2: Fiscal aggregates (p.111) shows net new borrowing and interest on debt and also shown as the March 2020 forecast in Table c.4

Some figures are presented as a share of GDP, but the related nominal GDP figures are shown in Table 2.7 on p.59 in the 2020 Budget

The OBR's Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Chapter : 1Public Sector Net Borrowing (p. 12); Public Sector Net Debt (p. 17)

Comment:

Answer A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

1.4 The fiscal outlook (explanatory section from p. 24)

Net borrowing figures - Tables, (p. 26)

Table 1.3 : Changes to the OBR's forecast for public sector net borrowing (P. 26) shows the 2020 forecast for net borrowing for the BY

Table C.2: Fiscal aggregates (p.111) shows net new borrowing and interest on debt and also shown as the March 2020 forecast in Table c.4  
Some figures are presented as a share of GDP, but the related nominal GDP figures are shown in Table 2.7 on p.59 in the 2020 Budget

The OBR's Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Chapter : 1 Public Sector Net Borrowing (p. 12); Public Sector Net Debt (p. 17)

Comment:

All the above

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*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:

The OBR's Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Table Table 3.38: The composition of public sector net debt on p. 146 that shows the composition of public sector debt by types of instrument , with some discussion of interest rates on conventional gilts presented on p. 61

See also Annex A (in Budget 2020, p. 103) which summarises government's financing plans for new debt, but not total debt.

These are also set out in the Debt management report 2020-2021 published alongside the Budget - new financing in 2020-2021 is shown in terms of instruments and maturities, and then see Annex A for an overview of types of instruments and average maturity for the debt stock up until the end of 2019, with a discussion of maturities on p18-19. A discussion of interest rates is on p20. Gilt holdings by sector, including overseas investors, is shown on p.21, which also counts as beyond-the-core information for this question.

<https://www.gov.uk/government/publications/debt-management-report-2020-to-2021>

Comment:

Answer A

Peer Reviewer

Opinion: Agree

Comments: It may be worth adding the DMO report to the list of documents that constitute the 'EBP' if it is being cited here. I agree with the score overall - I don't think it is that easy to identify the precise interest rate being paid by government on its various forms of debt from the information presented; but total interest payments and total debt are well presented allowing for an easy calculation of this figure. I know that you can find spot rates of interest for government debt on the DMO website; so the information is available.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer for the comment. The DMO is part of the researcher's document citations in section one- see the response on EBP-4, for example.

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 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:

The OBR's Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Table Table 3.38: The composition of public sector net debt on p. 146 that shows the composition of public sector debt by types of instrument , with some discussion of interest rates on conventional gilts presented on p. 61

See also Annex A (in Budget 2020, p. 103) which summarises government's financing plans for new debt, but not total debt.

These are also set out in the Debt management report 2020-2021 published alongside the Budget - new financing in 2020-2021 is shown in terms of instruments and maturities, and then see Annex A for an overview of types of instruments and average maturity for the debt stock up until the end of 2019, with a discussion of maturities on p18-19. A discussion of interest rates is on p20. Gilt holdings by sector, including overseas investors, is shown on p.21, which also counts as beyond-the-core information for this question.

<https://www.gov.uk/government/publications/debt-management-report-2020-to-2021>

Comment:  
All the above

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**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:**

Section C.1 of Budget 2020 (p. 109) features the OBR's economic and fiscal outlook: selected tables

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

See also Economic and Fiscal Outlook, Table 2.7 on p59 and Table 2.9 on p.61 that shows interest rates

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:  
Answer A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Section C.1 of Budget 2020 (p. 109) features the OBR's economic and fiscal outlook: selected tables

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

See also Economic and Fiscal Outlook, Table 2.7 on p59 and Table 2.9 on p.61 that shows interest rates

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:

All the above - information beyond the core includes labor market indicators such as unemployment and composition of GDP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**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:

Economic and Fiscal Outlook <https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Pages 164-170 look at the likelihood of meeting fiscal targets if underlying assumptions in the budget shift. Pages 170-174 present different scenarios of the macro-economic forecast, including GDP, interest rates, and inflation (see Table 4.7) and show how they would impact net borrowing and net debt. Box 2.3 on p34-35 shows potential changes to the forecast and the impacts on spending and revenues.

Comment:

Answer A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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:

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Ch. 2 Budget Policy Decisions (p. 65) shows a list of policy decisions made in 2020 and the costed impact on the 2020 budget and beyond for both expenditure and revenue policies

See also OBR Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Annex 1 (p. 175) Budget 2020 policy measures

See also the Treasury's Policy Costings document;

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871948/Budget\\_2020\\_policy\\_costings.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871948/Budget_2020_policy_costings.pdf)

Comment:

Answer A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:**

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Ch. 2 Budget Policy Decisions (p. 65) shows a list of policy decisions made in 2020 and the costed impact on the 2020 budget and beyond for both expenditure and revenue policies

And refer to the Treasury's Policy Costings document;

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871948/Budget\\_2020\\_policy\\_costings.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871948/Budget_2020_policy_costings.pdf)

See Chapter 4 (p. 153) of the OBR Economic and Fiscal Outlook: Performance against the Government's fiscal targets

Annex 1 (p. 175) Budget 2020 policy measures

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

**Comment:**

Answer A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Economic classification - Table C.6 on p115 shows the 2019-2020 (BY-1) forecast

Administrative classification - Table 1.8 and 1.9 on p28-29 shows the department (administrative) classification for 2019-2020 (BY-1)

No functional classification presented - Budget 2020 on p7 shows only the BY

Score is therefore B

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

Main Supply Estimates for central government, 2020 to 2021, published by HM Treasury 4 May 2020

<https://www.gov.uk/government/publications/main-supply-estimates-2020-to-2021>

Data provided in Tables labelled Sub-head detail, which fall under each ministry or department and show 2019-2020 (BY-1). For example, Part II: Subhead detail for the Department of Health and Social Care can be found on p. 47

Additional details can be found in Chapter 3: Fiscal Outlook of the OBR's Economic and Fiscal Forecast

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>



Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:

Figures presented for BY-1 show updated forecasts for 2019-2020. See, for example, in Budget 2020, Table C.4 that shows the changes in the 2019-2020 forecast as compared to the original forecast for the year

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Comment:

See also Main Supply Estimates for central government, 2020 to 2021, published by HM Treasury 4 May 2020

<https://www.gov.uk/government/publications/main-supply-estimates-2020-to-2021> including Individual departmental main estimates (p. 41) and aggregates (p. 4)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:

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

Source:

The OBR Economic and Fiscal Outlook 2020 in Table 3.12 on p89 shows the out-turn for 2018-2019 in an economic classification.  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

The Main Supply Estimates also presents Department (administrative classifications) in Table 2 starting on p20 that shows outturns for 2018-29  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/882814/CCS001\\_CCS0420443320-001\\_HMT\\_Main\\_Estimates\\_2020-21\\_Web\\_accessible\\_Bookmarked\\_only.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/882814/CCS001_CCS0420443320-001_HMT_Main_Estimates_2020-21_Web_accessible_Bookmarked_only.pdf)  
<https://www.gov.uk/government/publications/main-supply-estimates-2020-to-2021>

In Budget 2020, Table C.2 on p.111 shows fiscal aggregates for BY-2 (2018-19) but not by any expenditure classification.  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Functional classification is not shown for BY-2 therefore the score is B

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Source:

The OBR Economic and Fiscal Outlook 2020 in Table 3.12 on p89 shows the out-turn for 2018-2019 in an economic classification.  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

The Main Supply Estimates also presents Department (administrative classifications) in Table 2 starting on p20 that shows outturns for 2018-29  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/882814/CCS001\\_CCS0420443320-001\\_HMT\\_Main\\_Estimates\\_2020-21\\_Web\\_accessible\\_Bookmarked\\_only.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/882814/CCS001_CCS0420443320-001_HMT_Main_Estimates_2020-21_Web_accessible_Bookmarked_only.pdf)  
<https://www.gov.uk/government/publications/main-supply-estimates-2020-to-2021>

In Budget 2020, Table C.2 on p.111 shows fiscal aggregates for BY-2 (2018-19) but not by any expenditure classification.  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Functional classification is not shown for BY-2

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

Source:

The OBR Economic and Fiscal Outlook 2020 in Table 3.18 on p102 on total welfare spending shows program-level details for BY-2 (2018-2019) but this accounts for less than 2/3 of total expenditures therefore the score is C. <https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Main Estimates contain 'program' information (as the reviewer notes, "kind of...") and this is shown for BY-2: 2018-19 Outturn. This seems to be for all departments. If the reviewer accepts that the Main Estimates contain programs, then I think they contain BY-2 information in the form of 2018-19 outturn. This follows the same logic as the OBR table cited above, in showing 2018-19 outturn. I have selected A, all expenditures, as the Main Estimates by definition cover all budget expenditure.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer. Main Estimates provide information for each individual department by "sub-head detail" which qualifies as a program for OBS methodology, however these sub-heads are only shown in the Main Estimates for BY and BY-1, not BY-2. BY-2 information is only shown for each department for Departmental Expenditure Limit, Annually Managed Expenditure, broken out by resource and capital - these do not count as programs under OBS methodology. The researcher's response of C is therefore confirmed.

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:

Budget 2020: data in tables containing 2019-2019 outturns (beginning p. 109 for tables referencing OBR March 2020 report)  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*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:

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Table C.5: Current receipts (p. 114) shows a forecast for 2019-2020

Comment:

Answer A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*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:

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Table C.5: Current receipts (p. 114) shows the forecast for individual revenues for 2019-2020 (BY-1)

Information referenced from OBR Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:

Answer A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:**

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Table C.5: Current receipts (p. 114) shows the forecast for 2019/2020

Annex A OBR Economic and Fiscal Outlook, Government policy decisions (p. 176) shows how forecasts have changed for 2019-2020 based on policies announced since the previous budget

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:**

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Table C.5: Current receipts (p. 114) shows 2018-2019 outturn for individual sources with some categories

The OBR Economic and Fiscal Outlook 2020 in Table 3.2 on p69 shows the out-turn for 2018-2019 by major types of revenue:

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*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:

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Table C.5: Current receipts (p. 114) shows 2018-2019 outturns by individual source

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*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:

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Table C.5: Current receipts (p. 114) shows the actual outturn for 2018-2019, not just the forecast

Comment:

For further information:

Annex A OBR Economic and Fiscal Outlook, Government policy decisions (p. 176)

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year 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:

Debt Management Report

Annex A Debt Portfolio (p. 16) Published alongside the Budget shows details of maturities and debt composition for end-2019 and end-2018. Net financing for 2019-20 is shown in Table 3.A on p11.

<https://www.gov.uk/government/publications/debt-management-report-2020-to-2021>

Budget 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Interest payments are shown for 2019-2020 in Table C.2 on p.111

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:**

Debt Management Report  
Annex A Debt Portfolio (p. 16) Published alongside the Budget.

<https://www.gov.uk/government/publications/debt-management-report-2020-to-2021>

**Budget 2020**

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Chart 1.8: Public sector net debt from 2000-01 to 2024-25 (p. 22)

Table C.2: Fiscal aggregates (p. 111) shows outturns for 2018-19 including for debt interest payments

Table C.3: Change in public sector net debt since March 2019 (p. 112)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**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:

Chapter 2 Budget Policy Decisions (p. 65) shows how changes to national insurance impact the budget

(p. 30) The Spending Envelope and Comprehensive Spending Review 2020 (launched in July, oversees an increase in departmental day-to-day spending)

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

See Chapter 4 (p. 153) of the OBR Economic and Fiscal Outlook: Performance against the Government's fiscal targets

Receipts for national insurance shown in Table 3.3 on p72

Annex 1 (p. 175) Budget 2020 policy measures

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Expenditures from national insurance fund shown on p.337 and 355 of the Main Supply Estimates

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/882814/CCS001\\_CCS0420443320-001\\_HMT\\_Main\\_Estimates\\_2020-21\\_Web\\_accessible\\_Bookmarked\\_only.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/882814/CCS001_CCS0420443320-001_HMT_Main_Estimates_2020-21_Web_accessible_Bookmarked_only.pdf)

Comment:

In the United Kingdom, the social security funds have now become fully integrated within the budget and are financed on a pay-as-you-go basis by social security contributions (National Insurance Contributions are raised from non-pensioners). Government is increasingly reliant on NICs. NICs are raised from non-pensioners. A higher rate is applicable on income from employment versus on income from self-employment. NICs are a contentious area of taxation policy as they were intended as contributory welfare benefits – disability, unemployment, health, but now function as a general tax with revenues used to meet the current cost of delivering services, though in public opinion, the notion is still upheld that NICs are materially different from income tax. About a third of national income (£143 billion in 2019/20) come from NICs.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher that the 'National Insurance Fund' and associated NICs are now notional. The issue about the description and purpose of the NIF/NICs is pretty thin in the main estimates; but there is a list of its functions.

Government Reviewer

Opinion: Agree

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:

OBR Economic and Fiscal Outlook: Performance against the Government's fiscal targets

Chapter 3 Fiscal outlook (p. 63)

Annex 1 (p. 175) Budget 2020 policy measures

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

National Insurance Contributions and Fund included in the presentation of the budget, and information is presented for the overall Public Sector

Comment:

Answer A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

Budget 2020: Chapter 2, Budget policy decisions

Table 1.9: Departmental Resource Budgets in 2019-20 and 2020-21 (p. 29)

Table C.6: Total managed expenditure (p. 115)

Table 1.8: Departmental Capital Budgets in 2019-20 and 2020-21 (p. 28)

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

See also Table 3.20 on p108 and 3.21 on p110 that shows locally financed capital and current expenditure, noting that this includes grants from the central government, but does not specify the specific types of grants or how they will be divided between local governments.

However there is detailed information that is published in February 2020 about the division of funding by specific government unit and program, with

narrative documents and Excel files here: <https://www.gov.uk/government/collections/final-local-government-finance-settlement-england-2020-to-2021>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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](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:

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

Source:

HM Treasury's Impact on Households: distributional analysis to accompany Budget 2020 :  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871883/Budget\\_2020\\_DA\\_publication.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871883/Budget_2020_DA_publication.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Policy impacts based on income

Source:

Chapter 1: Trends in the distribution of household incomes (p. 4)

By age: for example, but aggregate. Chart 1.B: Sources of household income by equalised net household income quintile, before housing costs, for working-age households and households with children (p. 6), though no specific information provided by age just by type of family and without discussion of policy impacts

For distribution by income - Chapter 2 that shows a distributional analysis of spending/tax decisions by income decile

This is more of an analysis of households using data from Office of National Statistics, impact on tax, welfare spending and public services provision.

Comment:

Source:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871883/Budget\\_2020\\_DA\\_publication.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871883/Budget_2020_DA_publication.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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:

Budget 2020 Table C.6: Total managed expenditure (p. 115) shows public corporations capital expenditure

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Details and narrative for grants, resources and capital for specific public corporations, found in the Arms Length Bodies (ALBs) under each departmental heading

Main Supply Estimates for central government, 2020 to 2021, published by HM Treasury 4 May 2020  
<https://www.gov.uk/government/publications/main-supply-estimates-2020-to-2021>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The narrative discussion for each transfer to an ALB is pretty thin in the Main Estimates; but there are so many it would not be feasible to have a long discussion on each in a document that is already 600+ pages. Almost all of these public corporations or ALBs have their own Annual Report or similar where this information could be found, if needed.

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**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:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

The OBR Economic and Fiscal Outlook 2020 on pages 16, 88, 114-15 discuss student loans and p137 and 139 discuss the purchase of Royal Bank of Scotland (RBS) shares, which count as quasi-fiscal activities. As these are quantified, but no description of the purpose or rationale provided, this scores a C <https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

Currently, the budget documents show purchases and sales of financial assets, but not a complete listing of assets or an assessment of their value. However, the valuation of the UK Asset Resolution (UKAR), which is a holding company for government-owned businesses that issue mortgages, is shown on p. 101 of the 2020 Budget. In addition, a review of the Balance Sheet is shown in Box 1.A on p. 24 including a reporting of total net assets, but this is not broken out by financial and non-financial assets.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

The OBR Economic and Fiscal Outlook 2020 on p. 146 also shows public sector liquid assets in Table 3.38 including reserves.

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

d. No, information related to nonfinancial assets is not presented.

Source:

While this document is not part of the EBP (and the EBP does not provide this information), it can be found elsewhere. See Whole of Government Accounts (2018-2019) which publishes financial reporting across central government departments, for the year ended 31 March 2019, published 21 July 2020.

<https://www.gov.uk/government/publications/whole-of-government-accounts-2018-2019>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

However, see

OBR Economic and Fiscal Outlook

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:

The Budget is done on an accruals basis so, implicitly, all expenditure arrears are covered. There are some discussions about how the government handles potential arrears presented on p106-17 and p199.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, 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/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859/24788-9781484331859.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:

Budget 2020 Box 1.A: Balance Sheet Review (p. 24) shows total exposure to contingent liabilities but only for the Whole of Government Accounts 2017-2018, not for the budget year

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

OBR Economic and Fiscal Outlook Chapter 3 Fiscal Outlook: Risks, uncertainties and contingent liabilities (p. 152) also shows a projection of maximum exposure for the budget year

<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

In the Main Supplies Estimates 2020-2021, each Estimate has Section K that shows contingent liabilities including the nature and quantified amount.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/882814/CCS001\\_CCS0420443320-001\\_HMT\\_Main\\_Estimates\\_2020-21\\_Web\\_accessible\\_Bookmarked\\_only.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/882814/CCS001_CCS0420443320-001_HMT_Main_Estimates_2020-21_Web_accessible_Bookmarked_only.pdf)

Comment:



Peer Reviewer

Opinion: Agree

Comments: I agree with the reviewer that the package of information available on contingent liabilities is extensive. I think the description of each CL in the Main Estimates is very brief (usually just a few words) but as before, the size of the document and the sheer number of CLs across government mean that more discussion on each CL in the budget documents is not feasible.

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**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:

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

Source:

No long-term future liabilities are shown in Budget 2020 - see for example Table C.2: Fiscal aggregates (p. 111) which only shows projections up to 2023-2024

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

For additional information see Office for Budget Responsibility Fiscal Sustainability Report, published July 2020, however this document is not considered part of the EBP

Chapter 3 Fiscal Scenarios (p. 53) features medium-term scenarios as the basis for long-term sustainability analysis.

<https://obr.uk/fsr/fiscal-sustainability-report-july-2020/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree that the OBR Fiscal Sustainability Report would cover this issue very well. I am open-minded about whether the FSR forms part of the EBP. It is clearly not published alongside the budget as one of the Budget 2020 documents; but then the reviewer considers (reasonably) that the March and November 2020 OBR forecasts are part of the cycle of budget documents. It would be reasonable, on that basis, to accept the FSR 2020 as a budget document as well. However, as the reviewer notes the FRS is not published with, linked to, or in fact, even discussed in the main Budget 2020 document as far as I can see. On that basis it arguably doesn't form a core part of the EBP - but this marks the UK down on an area where it actually does well compared to most countries.

Government Reviewer

Opinion: Agree

Comments: Although Budget document does not include projections (which as noted above are included in separate publication), the document does discuss sustainability and risks to the public finances (e.g. sections 1.11 and 1.12).

IBP Comment

Thank you to the Peer Reviewer for the comments on the FSR. On this question, the OBS methodology is clear that the document is formulated not as part of Budget 2020, but as an addendum to the forecasts shown in Budget 2020, therefore it should not be considered as part of the EBP and assessed in this question.

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:

U.K. does not receive foreign aid.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**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 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 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:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

Budget 2020 – relevant sections

Table 1: Budget 2020 policy decisions (p. 7) shows the aggregate change in revenues because of tax deviations, however this is not specifically tax expenditures but all tax changes

The fiscal outlook (p. 25) also shows changes to total revenues for 2020 (but not specific to tax expenditures), and see also the Spending Envelope and Comprehensive Spending Review 2020 (p. 30)

Chapter 2 Budget Policy Decisions (p. 65) shows specific policy decisions made in Budget 2020 and the impact on tax revenues, but does not show losses specifically from tax expenditures

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Supplementary document to Budget 2020 'Overview of Tax Legislation and Rates' (OOTLAR)

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/872423/Overview\\_of\\_Tax\\_Legislation\\_and\\_Rates\\_2020.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/872423/Overview_of_Tax_Legislation_and_Rates_2020.pdf)

This contains specific information on tax rate changes and revenue losses for changes in individual taxes

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to tax expenditures is not presented.

Comments: I think the reviewer has interpreted 'tax expenditure' differently to the OBS guidance. The reviewer has listed the cost of new tax decisions within Budget 2020. The OBS is asking for total cost of tax loopholes, exemptions, reductions from base rates etc - for example, the R&D tax credit is a tax expenditure, but this is different from the information that the reviewer is referring to. From what I can see in the information provided, the UK does not provide this in aggregate in the budget. I have seen elsewhere that UK tax expenditures are actually quite large internationally. Some countries do present tax expenditures more clearly (e.g. Jordan, where they total about 30 percent of total revenue). I don't think the UK calculates this value (or even really thinks about its tax system this way). On that basis, I think the answer is (d).

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Distributional analysis including impact of tax package published here:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871883/Budget\\_2020\\_DA\\_publication.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871883/Budget_2020_DA_publication.pdf) HM

Revenue and Customs also published a series of Tax Information and Impact Notes alongside Budget 2020 for certain measures, setting out information about the policy objective, economic impact, impact on businesses and on certain other groups:

<https://www.gov.uk/government/collections/budget-2020-tax-related-documents#tax-information-and-impact-notes>

IBP Comment

Thank you to the government reviewer. The Distributional Analysis does not show estimates of tax expenditures, in terms of lost revenues, but rather the impacts of tax policies on families. Similarly, the tax impact notes often do show the revenue impacts of tax proposals, but this is not the same as a costing of a tax expenditure. The peer reviewer is right that costing of new tax proposals does not always count as tax expenditures, except when the new tax proposal is a tax expenditure (as in, an exception for a specific group, user, or taxed item). However, there also seems to be a few new policy proposals that are tax expenditures (but are not costed) such as the R&D tax credits that the peer reviewer suggests, as well as other tax credits - which provides some policy rationale but no estimates. Since the Budget documentation only contains this limited information on tax expenditures, the answer is adjusted from B to C.

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:**

OBR Economic and Fiscal Outlook  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

While the UK does not have many earmarked taxes, those that are present are described in detail. See, for example, the Green Gas Levy (a tax on production and the corresponding payment to producers of biomethane) (p. 185)

More analyses and detail provided in Chapter 3 Fiscal Outlook (p. 63), for example Table 3.25 financial settlement flows recorded within and outside AME (p. 117)

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Comments: From the information cited above, I don't think the EBP provides a full list of all earmarked revenues, along with a narrative discussion. From the evidence presented by the reviewer, I can see reference to the Green Gas Levy, in the context of the OBR determining how to classify its proceeds; but this is not the same as a presentation of the 'Green Gas Fund' and its inflows/outflows and purpose. I also agree that the table showing some financial settlements outside AME; but again this is not a full presentation of earmarked revenues (no revenue is shown in this table, for example) and expenditures. In fact, expenditure outside AME is presented in aggregate terms in the context of payments to the EU; not in terms of 'List of earmarked funds'. Given that the Main Estimates are presented on a gross basis and cover all budgeted expenditure, you might find a full list of earmarked expenditure deep within the hundreds of pages that make up this document. This could be reviewed. Based on the information provided by the reviewer, I would rate this as a (C). If you go through the EBP (all the documents) there will be some discussion of some earmarked revenues and associated values; but information on all such funds is not comprehensively or systematically presented. On that basis, the score could be a (D); but given that there is some discussion out there I have suggested a (C).

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Thanks to the peer reviewer for the comment. This question requires only the policy rationale and the estimates of revenues collected from earmarked revenues, not how they are used or where they are deployed (such as in the Green Gas Fund). Since the estimates of revenues from these earmarked revenue sources are shown along with a narrative, unless there is any evidence that there is a missing revenue from the budget, the score for this question should be confirmed as A, as the researcher suggests.

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:

Budget 2020 Chapter 2 Budget Policy Decisions (p. 65) includes a listing with a description and costing of the impact of all new policy decisions on the budget

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

Budget 2020 Chapter 2 Budget Policy Decisions (p. 65) shows costings for new policy decisions through FY 2024-25, which is BY+4

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Annex A OBR Economic and Fiscal Outlook, Government policy decisions (p. 176)  
Policy costings and uncertainty (p. 190)  
<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: You could even argue that the Main Estimates contain a very brief description of the government's policy goals for each department in the few lines of narrative that accompany the estimate tables for each department.

Government Reviewer

Opinion: Agree

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

**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:

d. No, nonfinancial data on inputs are not presented.

Source:

Comment:

No information on non-financial inputs is provided in the Budget documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. No, nonfinancial data on results are not presented.

Source:

Non-financial data on results are not presented in the EBP.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 if 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:

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

Source:

Non-financial data on results (or targets) are not presented in the EBP.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](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:**

Chapter 2 Budget Policy Decisions (p. 65) on public spending for education and welfare  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871799/Budget\\_2020\\_Web\\_Accessible\\_Complete.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871799/Budget_2020_Web_Accessible_Complete.pdf)

Please refer to the Treasury's Policy Costings document;

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871948/Budget\\_2020\\_policy\\_costings.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871948/Budget_2020_policy_costings.pdf)

**Comment:**

The Budget documentation also includes a publication looking specifically at the distributional impact of Budget measures, and this includes analysis by (for example) decile of the income distribution. Some narrative - and context - is also included. See "Impact on households: distributional analysis to accompany Budget 2020"

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871883/Budget\\_2020\\_DA\\_publication.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871883/Budget_2020_DA_publication.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. Yes, a timetable is released, but some details are excluded.

Source:

The Budget and Parliament - explanatory text with links to relevant agencies

<https://www.parliament.uk/about/how/role/check-and-approve-government-spending-and-taxation/the-budget-and-parliament/>

Though not a timetable as such, guidance is available for for submitting Budget representations (updated on 7 January 2020 for the Budget 2020).

<https://www.gov.uk/government/publications/budget-representations-guidance>.

Budget representations allow for the commenting on government policy or suggesting policy reforms or new policies for inclusion in the upcoming Budget. Representations accepted by the Treasury from an interest group, individual or representative body.

Comment:

See also the announcement of the 2020 Budget: <https://www.gov.uk/government/news/chancellor-launches-budget-process-to-usher-in-decade-of-renewal>

There is also a letter announcing the delay of the 2019 budget that was published:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/842128/Letter\\_from\\_Chancellor\\_to\\_the\\_TSC.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/842128/Letter_from_Chancellor_to_the_TSC.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Memorandum of understanding between the Office for Budget Responsibility, HM Treasury, the Department for Work & Pensions and HM Revenue & Customs also provides information on forecast timetables - <https://obr.uk/about-the-obr/legislation-and-related-material/#mou> In 2017 the government published the new Budget timetable and the tax policy making process, setting out the planned cycle of annual Budget and tax policy making <https://www.gov.uk/government/publications/the-new-budget-timetable-and-the-tax-policy-making-process/the-new-budget-timetable-and-the-tax-policy-making-process>. As answers to earlier questions have demonstrated, the cancellation of Budget 2019 and rescheduling to March 2020 meant that this cycle was not followed in the case of Budget 2020, but the single autumn fiscal event remains government policy.

IBP Comment

Thanks to the government for the feedback. The MOU does provide a description about the roles and responsibilities, but not a specific timeline for the budget process. Moreover, while the 2017 timetable does provide a broad outline of the timetable, it did not provide specific dates for the budget process that also was followed in 2020, which is what is assessed in this question. Therefore, as a detailed timeline for the 2020 budget process was not published, the answer choice remains B.

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:

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

Source:

In the Spending Review PDF file:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/938052/SR20\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/938052/SR20_Web_Accessible.pdf)

See p. 1 for the forecast of real GDP growth for 2020, and p. 14 includes a reference to the Economic and Fiscal Outlook November 2020, which includes more information on inflation and unemployment (p.14), interest rates and nominal GDP on p. 73,  
<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

*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:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/938052/SR20\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/938052/SR20_Web_Accessible.pdf)

See p.12-14 for policy decisions and their costed impact on the budget

See p. 19 for total expenditure projections for FY2021-2022

Comment:

Information beyond the core elements is contained in the statistical annex of the Spending Review

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020#statistical-annex>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**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:**

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

**Source:**

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020#contents>

**Comment:**

Spending Review November 2020

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/938052/SR20\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/938052/SR20_Web_Accessible.pdf)

See p.12-14 for policy decisions (including tax) and their costed impact on the budget

Economic and Fiscal Outlook November 2020

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

See p. 20 for total revenue projections and a description of receipts by individual source and a narrative starting on p. 83

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

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

Source:

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020#contents>

Comment:

Economic and Fiscal Outlook November 2020

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Net debt - p. 145 in Table 3.29

New new borrowing - p. 141 in Table 3.26

Interest payments - p. 124 in Table 3.21

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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:

a. Yes, multi-year expenditure estimates are presented.

Source:

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020#contents>

Comment:

Pg 19 of printed 2020 Spending Review document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

Supply and Appropriations Act (2020) Schedule

<https://www.legislation.gov.uk/ukpga/2020/13/schedule>

**Comment:**

Government department info split into Departmental Expenditure Limits and Annually Managed Expenditure

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: The EB (Main Estimates/Supply Bill) provides a breakdown by economic classification (e.g. DEL, AME, some others) but also by administrative unit (i.e. the estimates are all department/agency by department/agency) - by its nature, it shows an administrative breakdown of spending.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: As argued elsewhere in our answers, we provided policy decisions table breaking out AME and tax decisions and broke down each departments' DEL spending by whether it was resource or capital, and core or Covid. In this way we feel this meets 2/3 of IBP's definitions of the classifications in this regard.

**IBP Comment**

Thank you to both reviewers for the feedback. However, the breakout of expenditures within each department by AME and DEL does not count as an economic classification by OBS standards (which requires a level of detail below capital/current spending, such as interest payments or wages). For that reason, the researcher's response of C is confirmed.

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:**

<https://www.legislation.gov.uk/ukpga/2020/13/schedule>

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: I would say that administrative and economic classifications are shown in the EB. The reviewer has said in the previous question that only economic categories are shown; but in this answer they put that administrative classification is shown in the EB. I think it should be both.

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Administrative and Economic classifications.

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:

d. No, the Enacted Budget does not present expenditure estimates by program.

Source:

<https://www.legislation.gov.uk/ukpga/2020/13/schedule>

Comment:

The schedule does not provide any program/unit breakdowns within Departments

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted>

Comment:

No revenue categories are provided in the Finance Act

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted>

**Comment:**

No revenues by individual source are provided in the Finance Act

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted>

Comment:

Following OBS methodology the Enacted Budget does not contain this information although it is made available in the EBP (Budget 2020) which precedes it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

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

*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:

N/A

Comment:

The UK does not have a Citizen's budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

N/A

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

N/A

Comment:

The UK does not have a Citizen's budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. No citizens version of budget documents is published.

Source:

The UK does not have a Citizen's budget

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

Public Sector Finance Bulletin, November 2020

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

Table 3 shows an economic classification including, current, capital, interest payments and social protection

OSCAR databases also include spending by department

<https://www.gov.uk/government/publications/oscar-publishing-data-from-the-database-december-2020>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Economic classification

Source:

Public Sector Finance Bulletin, November 2020

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

Table 3 shows an economic classification including, current, capital, interest payments and social protection

OSCAR databases also include spending by department

<https://www.gov.uk/government/publications/oscar-publishing-data-from-the-database-december-2020>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 detaille. (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:

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

Source:

The OSCAR data, published quarterly by HMT, contains a line for most items of spending - recorded within departments by organisation. Not quite all spending is included as it excludes spending by the Security and Intelligence Agencies

<https://www.gov.uk/government/publications/oscar-publishing-data-from-the-database-december-2020>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I agree that the OSCAR zip file data release contains a huge amount of detailed spending information; but if you exclude the security and intelligence services that will not be more than one third of expenditure; so answer (B) would be correct? Unless the reviewer thinks that OSCAR information at a detailed level is less than two thirds of budgeted expenditure when aggregated? I have not added it up; but I expect it would be between two thirds and nearly all expenditure.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The redacted data is less than one-third of the total.

IBP Comment

Based on the feedback from the reviewers, the score is adjusted from C to B.

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:

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

Comment:

Table 3: Central government expenditure shows comparisons with the same period in the previous year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

Comment:

See Table 2: Central government current receipts

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/december2020>

**Comment:**

See Table 2: Central government current receipts

With more details in the Appendix

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/datasets/appendixdpublicsectorcurrentreceipts>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:**

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

**Comment:**

See Table 2: Central government current receipts that shows the comparison to the same period in the previous year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:**

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/november2020>

**Comment:**

Interest payments - Table 3

Net new borrowing - Table 9

Total outstanding debt - See section on Revisions to public sector net debt

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**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:

Debt Management Office Quarterly Review: <https://dmo.gov.uk/media/17118/jul-sep-2020.pdf>

See p. 3 for the types of debt, including what is domestic and overseas, interest rates on specific instruments and maturity profile on p.5-8, additional information on whether interest rates are fixed or variable (as beyond the core information) on p.2

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

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

Source:

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Comment:

See Table 2.6 on p70 that shows the updated forecast and Table 2.7 on p71 that shows changes since the last forecast (GDP growth, nominal GDP, inflation, interest rates, unemployment and others), which explanations of the forecast and changes from p. 25-62.

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

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

**Source:**

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

**Comment:**

See Table 3.10 on p. 100 and discussion of the changes since the last forecast p.101-106

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

**Source:**

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

**Comment:**



See economic classification on p.101 in Table 3.10

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Comments: According to IBP definitions we present by administrative unit (department) and economic classification (capital/resource/AME) at SRs, but not function. We do, however, publish annual breakdown by function for previous and future years through PESA

<https://www.gov.uk/government/collections/public-expenditure-statistical-analyses-pesa>

IBP Comment

The government reviewer's comment is confirmed. In SR2020, Departmental Settlements (Chapter 6, starting on p. 59) count as administrative spending with figures revised based on supplemental estimates for 2020-2021 for each DEL. The score is therefore revised from C to B.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/938052/SR20\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/938052/SR20_Web_Accessible.pdf)

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:

Economic classification

Administrative classification

Source:

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: As argued elsewhere in our answers, we provided policy decisions table breaking out AME and tax decisions and broke down each departments' DEL spending by whether it was resource or capital, and core or Covid. In this way we feel this meets 2/3 of IBP's definitions of the classifications in this regard.

IBP Comment

Administrative classification confirmed in SR20 starting on pages 59

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 detaille. (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:

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

Source:

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Comment:

The OBR report provides details of central government expenditure on welfare, rail infrastructure projects, the BBC and National Lottery grants which all could be considered programs

See specifically spending on welfare programs in Table 3.16 on p. 115

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: We don't break down all spend by programmes as such but definition provided by IBP says "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". At SR20 we provided policy decisions table breaking out AME and tax decisions and broke down each departments' DEL spending by whether it was resource or capital, and core or covid (see

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/938052/SR20\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/938052/SR20_Web_Accessible.pdf) chapter 6).

On this definition we would argue that breakdowns are provided for >2/3s of spend.

IBP Comment

While SR20 may break down each departments' DEL spending by whether it was resource or capital, and core or covid, it doesn't present updated expenditure estimates for the budget year by individual programs (which are defined in the OBS as either programs, projects, or units within each department). There is some information for capital programs within each department that qualifies as a program, however this does not amount to more than 2/3 of the budget.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/938052/SR20\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/938052/SR20_Web_Accessible.pdf) The OBR report however does provide details of central government expenditure on welfare, rail infrastructure projects, the BBC and National Lottery grants which all could be considered programs. This qualifies for a C response, so the researcher's response is confirmed.

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:

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

Source:

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Comment:

See receipts on p. 84 in Table 3.2 and Table 3.4 on p. 89 that shows changes since the last forecast with a narrative discussion starting on p. 84

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

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

**Source:**

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

**Comment:**

See receipts on p. 84 in Table 3.2

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

**Source:**

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

**Comment:**

See Table 3.3: Current receipts on p. 88 for individual sources where other is less than 1% of the total receipts

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:**

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

**Source:**

<https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

**Comment:**

Net new borrowing - Figures and narrative p. 126-131 E.g. chart 1.1 pg 6 of OBR Economic and Fiscal Outlook November 2020  
Interest payments - P. 124  
Total outstanding debt - P. 135-137

Some information on debt composition shown on p. 155 as graphics and not as values, some information on market gilt rates on p. 73-74, and in Table 3.29 on p. 145, but this doesn't show or explain changes in maturities in the debt composition, therefore the score is B

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** Discussion of changes to maturity on page 154 (impact of Bank of England schemes) and latest average maturity given. Page 155 provides share of gilts held by overseas investors. Average effective interest rate new issuance also given on page 155. Overall differences in borrowing and debt estimates provided and explained across pages 149-151

**IBP Comment**

Thank you to the government reviewer for the feedback. For the information on debt composition to be assessed as "A" for this question, it would need to show at least 2 of the following three values: original budgeted value, revised value, or the difference between the values. For whether debt is domestic/external, the information shown on p. 155 is only shown as a value at the time of publication (i.e. Nov 2020), not as a projection for the remainder of the fiscal year, so this does not meet the criteria For maturities shown on p. 154, there is a line about average expected maturities, but this is only at the time of publication (Nov 2020) and not as a projection for a remainder of the fiscal year or as a comparison to the original estimates provided in the budget, so this does not meet the criteria. For interest rates shown in p. 155, this is shown as a value for 2020-2021 as a

revised estimate, but not compared to the original forecast or with any explanation of the difference. For these reasons, these elements of the question do not meet the requirements for an A score on this question and the researcher's response of B is confirmed.

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:**

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

**Source:**

See: Public Expenditure Statistical Analyses (PESA) 2020 <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2019>  
Shows detailed outturns but not in comparison to the original forecast

See OBR Forecast Evaluation Report

<https://obr.uk/fer/forecast-evaluation-report-december-2019/> see Spending presented on p. 38 with discussion on p. 37-42

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: The reviewer is right that PESA does not show outturn compared to enacted budget. The OBR FER does show outturn compared to enacted budget for aggregate expenditure categories; but in line with earlier comments and in line with my reading of the OBS guidance on what documents to consider, the UK should score as having missed the YER report for 2020, as the OBR FER was published after 2020. DARs - from a quick review of a couple - also don't show outturn compared to budget. On that basis, there is not a source of YER data that shows enacted budget vs. expenditure for 2020 as far as I can see. There would be for aggregate categories if the FER had been published in time; but I can't see another source where other spending totals (e.g. DEL/AME by department) are reported against actuals. I would score this as a (D) as a result.

**Government Reviewer**

Opinion: Agree

Comments: In addition, the Public Sector Finances, a UK statistical bulletin is published on a monthly basis and shows how the relationship between UK public sector monthly income (including tax revenues) and expenditure leads to changes in deficit and debt.

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/previousReleases> The Mains Supply Estimates reflect the previous year's enacted budget outturn: <https://www.gov.uk/government/publications/main-supply-estimates-2021-to-22-Plus>, individual government departments outturn is shown in a Statement of Outturn Against Parliamentary Supply published on an annual basis within the annual report and accounts. The consolidated whole of government accounts reflects the outturn and actual income across the whole public sector.

**IBP Comment**

In response to the peer reviewer's comments: According to IBP methodology, the acceptable time frame for the year-end report to be considered "available to the public" in the OBS is "no later than 12 months after the end of the fiscal year to which it corresponds." Therefore, the YER for FY 2020 could be published in 2021 and still meet the OBS' timeliness criteria. Since this is past the cutoff for OBS 2021, it is acceptable to go back to the previous FY and consider the YER for FY 2019. In response to the government reviewer's comments. The Public Sector Finances are considered as In-Year Reports, and therefore do not count for this question, nor do the Main Supply Estimates which are considered part of the Executive's Budget Proposal. Individual department outturns can be considered, however, but do not change the score.

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:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/818399/CCS001\\_CCS0719570952-001\\_PESA\\_ACCESSIBLE.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/818399/CCS001_CCS0719570952-001_PESA_ACCESSIBLE.pdf)

Comment:

Contained in PESA documents

Economic - Table 5.3 on p. 78

Functional - Table 4.2 on p. 66

Administrative - Table 5.1 on p. 72

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The departmental statements of outturn against parliamentary supply also contain outturn against the expenditure classifications. For example, pg 109 of the Department for international trade ARAs,

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/901454/DIT-annual-report-2019-to-2020.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/901454/DIT-annual-report-2019-to-2020.pdf)

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

Economic classification

Functional classification

Source:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/818399/CCS001\\_CCS0719570952-001\\_PESA\\_ACCESSIBLE.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/818399/CCS001_CCS0719570952-001_PESA_ACCESSIBLE.pdf)

Comment:

Contained within PESA document

Economic - Table 5.3 on p. 78

Functional - Table 4.2 on p. 66

Administrative - Table 5.1 on p. 72

Peer Reviewer

Opinion: Agree

Comments: See comment in the previous question

Government Reviewer

Opinion: Agree

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:**

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

**Source:**

PESA document

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/818399/CCS001\\_CCS0719570952-001\\_PESA\\_ACCESSIBLE.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/818399/CCS001_CCS0719570952-001_PESA_ACCESSIBLE.pdf)

**Comment:**

Neither the PESA nor the Forecast Evaluation Report provide organizational or programme spending at the level below each Department. In the previous OBS the Forecast Evaluation Report did include some welfare spending break-outs, but in this version (which the document notes is "slimmed down") those break-outs are no longer presented, and the score therefore has decreased to a D.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: I agree with the logic of the reviewer; but they have ticked box (A) in the response; when I agree (and so do they!) that it should be (D).

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: In addition the Statement of Outturn against parliamentary supply for each government department presents outturn against programme expenditure. The Supply Estimates breakdown budget for different programme expenditure. <https://www.gov.uk/government/publications/main-supply-estimates-2021-to-22>

**IBP Comment**

Thank you to the reviewers for catching this error. The score has been revised to D.

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:**

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

Source:

OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

Comment:

See p. 33-37 including Table 3.3 on p34 showing the differences between the forecasts and the outturns with a narrative

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

Comments: In addition each government department produces a statement of outturn against parliamentary supply (e.g. page 109 of the Department for International Trade ARA) which reflects the enacted levels of income and actual income for the year along with a narrative discussion.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/901454/DIT-annual-report-2019-to-2020.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/901454/DIT-annual-report-2019-to-2020.pdf)

The public sector finances publication incomes details of income (such as tax revenues) on a monthly basis along with narrative.

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/previousReleases>

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:

OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

Comment:

See Table 3.1 on page 29

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

Comments: Each departmental ARA contains details of revenue raised during the year for tax and non tax. Some tax income is reported within a separate Trust statement within departmental ARAs. The whole of government accounts include total tax and non tax revenue for the public sector. The Public sector finances publication includes tax and non tax revenue.

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:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

Comment:

See Table 3.3 on p34, however as other revenues account for 22.6% of total revenues, this question scores a B rather than an A

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

Comments: However, in addition each departmental ARAs contains details of all revenue raised during the year for tax and non tax. Some tax income is reported within a separate Trust statement within departmental ARAs. The whole of government accounts include total tax and non tax revenue for the public sector. The Public sector finances publication includes tax and non tax revenue.

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:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

Comment:

Interest payments - See p. 39 and Table 3.6 on p.41

New borrowing - See Table 3.2 on p. 32

Total debt - See p.43-44

As there is little information presented on debt composition, this question scores a C

Peer Reviewer

Opinion: I choose not to review this question  
Comments: For another point - the DMO Debt Management Report 2020 contains some/most of this information but it is not really a 'Year-End Report' as it is published in March 2020.  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/871876/03032020\\_DMR\\_off-sen\\_v2\\_FINAL\\_with\\_jpegs\\_v2.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/871876/03032020_DMR_off-sen_v2_FINAL_with_jpegs_v2.pdf)

Government Reviewer  
Opinion: Agree

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:

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:

OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

Comments: The public sector finances reflect public sector borrowing.

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/bulletins/publicsectorfinances/previousReleases>

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:

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

Source:

OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

Comment:

Real GDP - p. 13

Nominal GDP - p. 14

Inflation - p. 19

Interest rates - p. 10

Unemployment (beyond the core) p. 23

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

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:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements

Source:

OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

Comment:

Real GDP - p. 13

Nominal GDP - p. 14

Inflation - p. 19

Interest rates - p. 10

Unemployment (beyond the core) p. 23

Peer Reviewer

Opinion: I choose not to review this question

Comments: See previous comments.

Government Reviewer

Opinion: Agree

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:

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

Source:

OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

Comment:  
Non financial data is not included

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: e. Not applicable/other (please comment).  
Comments: Non-financial data is included outside of FER (e.g. in departmental reporting) - would be happy to share some examples if possible to include multiple reports as our YER?

IBP Comment  
As per the responses to the YER-2, Departmental Reports are published within a year and can be considered part of the YER. Some of the reports have information on non-financial inputs, with comparisons to initial targets, for example, number of teachers trained reported for the Department of Education p. 30:  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/906353/DfE\\_Consolidated\\_annual\\_report\\_2018-19\\_web.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/906353/DfE_Consolidated_annual_report_2018-19_web.pdf) However, not all reports have this information, therefore the score is revised from D to C.

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

Source:  
OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

Comment:  
No information on outputs or results

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: e. Not applicable/other (please comment).  
Comments: Non-financial data is included outside of FER (e.g. in departmental reporting) - would be happy to share some examples if possible to include multiple reports as our YER?

IBP Comment  
Thanks to the feedback from the government reviewer. As confirmed in YER-2, we can accept the Departmental Reports as part of the YER. However, some (but not all) reports show comparisons of non-financial outcomes as compared to targets. For example, a report with comparisons (see p. 10-11) <https://www.cps.gov.uk/sites/default/files/documents/publications/CPS-Annual-Report-and-Accounts-2018-19.pdf> And a report without comparisons (see p. 16): [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/824019/2018-2019-dft-annual-report-web.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/824019/2018-2019-dft-annual-report-web.pdf) For this reason, the score is revised from D to C.

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:**

OBR forecast evaluation report December 2019 <https://obr.uk/fer/forecast-evaluation-report-december-2019/>

**Comment:**

While in previous years the OBR Forecast Evaluation provided spending details and discussion on welfare spending, this is not provided this year, therefore the score has decreased from A to D.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Detailed analysis of welfare spending is provided in separate OBR publication series (Welfare Trend Report) - would be happy to share some examples if possible to include multiple reports as our YER?

**IBP Comment**

After an evaluation of the Welfare Trends report, unlike the Departmental Reports they do not count as a YER. The fiscal year assessed in this round of the OBS for the YER is 2018-2019, and on the website there is only one report that covers this timeframe: <https://obr.uk/wtr/welfare-trends-report-december-2019/> However, as the reporting does not coincide with the regular reporting on the outcomes of FY 2018-2019, and instead reports only on outcomes as comparison to projections made in 2015, this doesn't count as a YER. The researcher's response of D is confirmed.

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:**

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

**Source:**

The OBR's Forecast Evaluation Report (<https://obr.uk/fer/forecast-evaluation-report-december-2019/>) compares receipts of National Insurance Contributions with the level previously forecast, and contains some narrative on this.

See p. 34 Table 3.3

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

Comments: Plus in departmental ARAs, the differences between the original estimates of extra-budgetary funds and the actual outcome is reflected with explanatory narrative. Examples can be seen here: <https://www.gov.uk/government/publications/annual-reports-and-accounts-for-central-government-departments>

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:

<https://www.gov.uk/government/publications/whole-of-government-accounts-2019-to-2020-guidance-for-preparers>

Comment:

For example see the Balance Sheet provided started on p. 20 and financial statement starting on p.77

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/902427/WGA\\_2018-19\\_Final\\_signed\\_21-07-20\\_for\\_APS.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/902427/WGA_2018-19_Final_signed_21-07-20_for_APS.pdf)

Peer Reviewer

Opinion: Agree

Comments: I would also argue that the DARs are part of the YER process in the UK; and they include financial statements.

Government Reviewer

Opinion: Agree

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

**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:

[https://www.nao.org.uk/search/publication\\_type/audit-of-financial-statements](https://www.nao.org.uk/search/publication_type/audit-of-financial-statements)

[https://www.nao.org.uk/search/publication\\_type/departmental-overviews-short-guides/](https://www.nao.org.uk/search/publication_type/departmental-overviews-short-guides/)

<https://www.nao.org.uk/report/compliance-checklist-3/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: For central government entities, the SAI also provides an audit opinion on the regularity of income and expenditure. The use of resources authorised by Parliament is deemed regular where resources have been used in the way Parliament intended and authorised. The Government Resources and Accounts Act 2000 requires the C&AG to provide an opinion on regularity for all resource and other departmental accounts prepared under this Act. Regularity opinions are also provided by convention on the vast majority of other audits performed by the C&AG, where public money is involved.

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:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/902427/WGA\\_2018-19\\_Final\\_signed\\_21-07-20\\_for\\_APS.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/902427/WGA_2018-19_Final_signed_21-07-20_for_APS.pdf)

See p. 71 on data collection and exclusions

See also the NAO Annual report p. 9

<https://www.nao.org.uk/wp-content/uploads/2019/06/NAO-Annual-Report-and-Accounts-2018-19.pdf>

Public Accounts Committee review of Whole of Government Accounts :

<https://committees.parliament.uk/work/758/whole-of-government-accounts-201819/>

Comment:

In addition to the NAO, the Public Accounts Committee also consider audited accounts for individual departments and the Whole of Government Accounts

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Whole of Government Accounts 2018-2019 <https://www.gov.uk/government/publications/whole-of-government-accounts-2018-2019>  
National Insurance is included in the audit - see for example p. 16

Comment:

Peer Reviewer

Opinion: Agree

Comments: In line with previous comments, I think this is also included to a degree in the DWP DAR audited financial statements.

Government Reviewer

Opinion: Agree

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:

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



Source:

<https://www.nao.org.uk/about-us/our-work/audit-of-financial-statements/>

Comment:

See <https://www.nao.org.uk/report/whole-of-government-accounts-2018-19/>

The report contains an overview, but it is not an executive summary

Peer Reviewer

Opinion: Agree

Comments: I agree, and the same is true for the DARs which contain audited financial statements; and an auditor's statement. It does highlight certain issues; but is not really an executive summary.,

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Audit Report contains a three page executive summary - it is 3 pages long in the WGA 2018-19 (p.185-187). The SAI which is the National Audit Office are responsible for the content and format of the Audit Report and comply with the International Auditing Standards, the FRC's Ethical Standard and the International Standard on Quality Control for audits.

IBP Comment

Thank you to the government reviewer for the feedback. Considering the Departmental Audit reports, these have an overview section, but it does not include findings from the audit, which are only found later in the document as the audit certificate and not in a summarized form. For the WGA 2018-2019, the pages cited by the government reviewer are the audit opinion itself, not an executive summary. The researcher's response is confirmed as B.

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:

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

Source:

<https://committees.parliament.uk/work/758/whole-of-government-accounts-201819/>

Comment:

The executive report on actions taken to the Public Accounts Committee

<https://committees.parliament.uk/publications/5309/documents/52947/default/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:**

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

**Source:**

<https://www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/publications/>

**Comment:**

There is no separate report on steps taken to address audit recommendations

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** The SAI has introduced a Recommendations Tracker which is published online: <https://www.nao.org.uk/nao-recommendations-tracker/>  
The legislature also reports publicly on its own recommendations which are based on audit recommendations, and these are tracked through the Treasury Minute and Treasury Minute progress report processes: <https://committees.parliament.uk/work/758/whole-of-government-accounts-201819/publications/>

**IBP Comment**

According to its website, the Recommendations Tracker presented by the government reviewer: "For each recommendation published between 1 April 2019 and 31 March 2021, the tracker provides information on whether government has accepted the recommendation, and if so, the progress it has made with implementing the actions required" Given this additional information, the score is revised from D to A.

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:

The Office for Budget Responsibility <https://obr.uk>

Legislation, Charter and Related Material

<https://obr.uk/about-the-obr/legislation-and-related-material/#legislation>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Publications are twice yearly. The OBR fiscal and economic forecasts coincide with Budget Day and the Spending Review, an event that is usually held every three years (but not in 2020).

Office for Budget Responsibility

• Economic and fiscal outlook – March 2020 <https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>

• Economic and fiscal outlook – November 2020 <https://obr.uk/efo/economic-and-fiscal-outlook-november-2020/>

Forecasts for the UK Economy updated monthly.

<https://www.gov.uk/government/collections/data-forecasts#history>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:

The OBR fiscal and economic forecasts coincide with Budget Day. Budget 2020 includes its Policy Costings Document, sets out assumptions and methodologies employed in costings for tax and annually managed expenditure (AME) policy decisions announced since Spring Statement 2019, where those policies have a fiscally material impact on the public finances. The Office for Budget Responsibility independently certified all but three measures. This is primarily due to the fact the OBR Fiscal and Economic Outlook March 2020 [<https://obr.uk/efo/economic-and-fiscal-outlook-march-2020/>] was closed for new data at the start of the Covid-19 pandemic, so OBR forecasts are not reflected in Budget 2020. Insufficient information was available on the scale and scope of measures to address the pandemic and their impact on economic growth, or on public finances.

Usually, the OBR have incorporates Budget policy decisions into final post-measures forecast. The March 2020 OBR's baseline forecast, for example, does not reflect the most recent estimate of the likely economic and fiscal impacts of measures to address the pandemic. The ever evolving situation is better captured in the November 2020 outlook that better reflects the costs of government's response to the pandemic.

<https://obr.uk/policy-costings-document-march-2020/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Evidence to Parliament

<https://obr.uk/transparency/evidence-to-parliaments/>

Governance and Reporting

<https://obr.uk/transparency/governance-and-reporting/>

Comment:

Evidence delivered for Budget 2020 <https://committees.parliament.uk/work/139/spring-budget-2020/publications/>

Spending Review 2020

<https://committees.parliament.uk/event/2916/formal-meeting-oral-evidence-session/>

Scottish Parliament

March 2020 Devolved tax and spending forecasts

<https://obr.uk/topics/scotland-wales-and-northern-ireland/scottish-tax-forecasts/>

Welsh Assembly

Welsh Government Fiscal Framework

<https://obr.uk/topics/scotland-wales-and-northern-ireland/welsh-tax-forecasts/>

Reports and evidence to the Treasury Select Committee on other topics

Oral evidence to the Treasury Select Committee on tax after coronavirus – 7 October 2020

<https://committees.parliament.uk/event/2271/formal-meeting-oral-evidence-session/>

Treasury Select Committee reports on Budget Responsibility Committee Appointments

Appointment of Richard Hughes as Chair – 15 July 2020

<https://committees.parliament.uk/work/441/appointment-of-richard-hughes-as-chair-of-the-office-for-budget-responsibility/publications/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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:

The 2020 Spending Review was discussed by Parliament in advance of the 2021 budget  
<https://committees.parliament.uk/work/841/spending-review-2020>

Budget resolutions and end of debate

<https://guidetoprocedure.parliament.uk/articles/jwEQkYPY/budget-resolutions-and-end-of-debate>

<https://committees.parliament.uk/work/139/spring-budget-2020/publications/>

<https://www.gov.uk/government/publications/budget-2020-documents/budget-2020>

Comment:

A note on Debates on the Budget Resolutions

The Shadow Chancellor responds to the Budget the day after the Chancellor's presentation and during the Budget debates. It is customary for the Leader of the Opposition rather than the Shadow Chancellor replies to the Budget Speech.

The Budget is usually followed by four days of debate on the Budget Resolutions, including tax measures and policy areas.

If the House of Commons agrees to budget resolutions at the end of the four days of debate, these come into effect immediately. However the enactment of the Finance Bill to give Budget Resolutions permanent legal effect.

<https://www.parliament.uk/business/bills-and-legislation/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.

Source:

Budget 2020 was presented 11 March 2020. The start of the fiscal year runs from 6 April to 5 April for the purposes of government financial statements.

Executive Budget Proposal

As there was no Autumn Statement 2019 or Budget 2019 due to General Elections held December 2019, the EPB document used here will be Budget 2020 (11 March 2020), and the Finance Bill 2020.

Chancellor Sajid Javid stated it would be appropriate to present the Budget after U.K. had left the EU.

<https://www.gov.uk/government/news/budget-2019-date-announced> (14 October 2019)

Following the Conservative Party's election victory, on 7 January Mr Javid stated that the next Budget would be presented on 11 March 2020. The date was confirmed by the current Chancellor, Rishi Sunak, in a letter to the Office for Budget Responsibility on 27 February 2020.

<https://www.gov.uk/government/publications/letter-from-the-chancellor-to-the-chair-of-the-obr>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.

Comments: If the EBP was tabled on 11th March 2020; and the fiscal year starts on 6th April; then that is less than one month to consider the budget overall, I think?

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is correct. As the EBP was tabled on 11 March 2020 and the fiscal year starts 6 April 2020, the correct answer to this question is D and the score has been revised.

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:

Answer C

<https://www.parliament.uk/about/how/role/check-and-approve-government-spending-and-taxation/the-budget-and-parliament/>

Comment:

Budget 2020 Rishi Sunak presented the Conservative Government's sixth Budget on 11 March 2020.

Finance Bill (HC Bill 114) published on 17 March 2020. [https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114\\_en\\_1.html](https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114_en_1.html)

• Parliamentary scrutiny of The Finance Act 2020 was completed on 2 July 2020, and received Royal Assent on 22 July 2020.

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted/data.htm>

• [https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga\\_20200014\\_en.pdf](https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga_20200014_en.pdf)

As the approval on 22 July 2020 is more than one month after the start of the fiscal year, this scores a C.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

Comments: I agree with the reviewer's logic, but the answer should therefore be (D) (more than one month) rather than (C) (less than one month).

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is correct. As the budget was only approved more than one month after the start of the fiscal year the answer here should be D. Score is revised.

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:

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

Source:

Answer C

Check and approve Government spending and taxation

<https://www.parliament.uk/about/how/role/check-and-approve-government-spending-and-taxation/>

Comment:

Budget approval occurs in two main stages. In the first stage, parliamentary debate and voting provisionally allows government to make changes to tax. This occurs after the Budget speech and the purpose is to secure provisional agreements for new tax measures, changes to existing taxes or any other matters that government wants to push through before the Finance Bill is passed. Budget resolutions are debated in the House of Commons for four days and must be agreed upon within 10 days of the Budget.

In the second stage budget is enacted through the Finance Bill which turns provisional budget arrangements into law. At least one budget resolution must be passed to form the basis of the Finance Bill, which moves through parliamentary stages like other bills. The exception being that the Finance Bill must go through the House of Lords. Traditionally, Commons privilege on financial matters means that the House of Lords does not amend or vote against any provision in the Finance Bill. The Finance Bill needs to receive its second reading within 30 days of the passage of budget resolutions. Typically, Finance Bills are enacted within seven months.

Peer Reviewer

Opinion: Agree

Comments: I would also add that the 'EBP' includes spending, which is covered in the Main Estimates Bill. In practice, however - much like the Finance Bill - Parliament has very limited powers to affect the Estimates. So the answer would be the same.

Government Reviewer

Opinion: Agree

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

*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:

Finance Bill (HC Bill 114) published on 17 March 2020. [https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114\\_en\\_1.html](https://publications.parliament.uk/pa/bills/cbill/58-01/0114/20114_en_1.html)

• Parliamentary scrutiny of The Finance Act 2020 was completed on 2 July 2020, and received Royal Assent on 22 July 2020.

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted/data.htm>

• [https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga\\_20200014\\_en.pdf](https://www.legislation.gov.uk/ukpga/2020/14/pdfs/ukpga_20200014_en.pdf)

Comment:

The revised and original (as enacted) Finance Act 2020 can be found here:

<https://www.legislation.gov.uk/ukpga/2020/14/contents/enacted>

Supply and Appropriation (Main Estimates) Act and subsequent changes were implemented through the Supply and Appropriation (Anticipation and Adjustments) Act 2020. <https://www.legislation.gov.uk/ukpga/2020/4/contents/enacted/data.htm>

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: I don't think the reviewer has fully answered this question. It is asking whether the 2020 EBP was amended or not. The reviewer has presented the proposed and adopted Finance Bill / Supply Estimates; but hasn't commented on whether they were amended or not by the legislature. The reviewer notes the 'revised' Finance Bill so perhaps it was changed - could the reviewer be clearer about whether the Finance Bill and/or Supply and Appropriations Bill were amended by Parliament from the initial version introduced to Parliament to confirm the answer?

Government Reviewer

Opinion: Agree

Researcher Response

Confirm that changes were made to the Finance Bill as it progressed through Parliament

IBP Comment

Thank you to the peer reviewer for the clarification. As the researcher suggests, changes were made to the Finance Bill and documented on the website: <https://bills.parliament.uk/bills/2722/publications>. Score of A confirmed for this question.

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:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

House of Commons Library

Briefing Paper

Number 02271, 5 June 2020

Length of Budget debate: 4 days

<https://commonslibrary.parliament.uk/research-briefings/sn02271/>

Budget Resolutions

Volume 673: debated on Wednesday 11 March 2020

<https://hansard.parliament.uk/Commons/2020-03-11/debates/1857F4EE-87C4-40F2-8637-9256DBC88A4F/BudgetResolutions>

Typically, the Commons Treasury Select Committee (a cross-party committee) scrutinises the Budget after each Budget Statement by gathering evidence from expert witnesses. Government produces a report in response to the Committee's findings. This includes input from Office for Budget Responsibility (OBR).

Post-Budget scrutiny of Spring 2020 Budget began on 16 March 2020

<https://committees.parliament.uk/work/139/spring-budget-2020/publications/>

Transcripts of oral evidence (16-18 March 2020), as well as written evidence (30 April 2020), on the Spring 2020 Budget can be found via the same link. The site, however, states: 'No reports or government responses published'.

Inquiry: Spring Budget 2020

<https://committees.parliament.uk/work/139/spring-budget-2020/publications/>

Comment:

The Chancellor Rishi Sunak presented the 2020 Budget on 11 March. The Finance Bill 2019-21 was published on 17 March, and completed its scrutiny in the House of Commons on 2 July. The Finance Act 2020 received Royal Assent on 22 July.

The Budget and the annual Finance Bill, Commons Library briefing CBP813, 13 March 2020.

<https://commonslibrary.parliament.uk/research-briefings/sn00813/>

Discusses how this procedure may be affected by the timing of the December 2019 General Election, as well as the decision, taken in 2017, to move the Budget from the Spring to the Autumn.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Comment:

Typically, three times a year, the House of Commons conducts Estimates Days to consider public spending by government department. The Liaison Committee establishes the topic of debate on the appointed day. The topic normally coincides with a recent report issued by a departmental select committee. Since the role of the Liaison Committee (comprised of the Chairs of each of the select committees) includes pre-legislative scrutiny of draft bills and scrutiny of departmental finances and performance, there could be crossover discussions related to the use of data sources which also appear in Budget 2020, such as data sets from the OBR and ONS, but this is not confirmed.

Estimates Days in 2020 (held in the House of Commons, not in committee) were held on 7 July (Department for Education on support for left behind children and HM Treasury on the job retention scheme and support for the self-employed) and 9 July 2020.  
<https://www.parliament.uk/business/news/2020/july/estimates-day-2020/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

On Budget policy but focus is primarily on measures to address Covid-19 and the economic challenges

Treasury Select Committee: Reports of Session 2019–20

<https://committees.parliament.uk/work/224/economic-impact-of-coronavirus/publications/>

Economic impact of coronavirus: the challenges of recovery

Inquiry Economic impact of coronavirus

Eighth Report: <https://committees.parliament.uk/publications/2475/documents/24613/default/> Published September 11, 2020

Government Response

Fifth Special Report: Economic impact of coronavirus: the challenges of recovery: Government Response to the Committee's Eighth Report of Session 2019–21

Published 20 November 2020

<https://committees.parliament.uk/publications/3559/documents/34510/default/>

Third Special Report - Economic impact of coronavirus: Gaps in support: Government Response to the Committee's Second Report of Session 2019–21

Published 23 July 2020

Fourth Special Report - Economic impact of coronavirus: Gaps in support: Further Government Response

Published 4 September 2020

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

Supplementary estimates can be debated on Estimates Day. Supplementary estimates are generally published weeks before the end of the fiscal year (usually in February) and are amendments to departmental spending that have previously been authorised by the House of Commons in the main estimates. Supplementary estimates are approved in March before the main estimates for the following year are published. Parliamentary authority is required to disburse additional resources, capital or funding for existing and for new services or programmes.

12 February 2020 (date published)

HM Treasury

Supplementary Estimates 2019-2020  
<https://www.gov.uk/government/publications/supplementary-estimates-2019-20>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:

12 February 2020 (date published)  
HM Treasury  
Supplementary Estimates 2019-2020  
<https://www.gov.uk/government/publications/supplementary-estimates-2019-20>

Comment:

Parliamentary authority is required to disburse additional resources, capital or funding for existing and for new services or programmes.

Parliament votes to approve emergency funding, effectively approving these ex post facto. HM Treasury's use of funds is scrutinized by the Public Accounts Committee. Monies borrowed and receipts from loans issued by government flow from the Consolidated Fund.  
September 2020 Consolidated Fund Account 2019-20

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/922518/CF\\_Annual\\_Accounts\\_2019-20.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/922518/CF_Annual_Accounts_2019-20.pdf)

- Requests (Government)
- Approves (House of Commons)
- Consents (House of Lords)
- Evaluates (National Audit Office)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:**

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

**Source:**

**Comment:**

Spending Review 2020

<https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020>

Published 25 November 2020

Updated 31 December 2020

No requirement to seek approval to reduce spending below enacted levels. Section 2.5 Path of Public Spending of the Spending Review sets out an example of changed circumstances regarding core operational spending.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**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:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

Reports by the National Audit Office are reviewed by the Public Accounts Committee.  
<https://committees.parliament.uk/committee/127/public-accounts-committee/>

Whole of Government Accounts 2018-2019 reviewed in 2020, but the report was released in 2021  
<https://committees.parliament.uk/work/758/whole-of-government-accounts-201819/>

See also the response from Treasury to PAC reports in 2020:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/935700/CCS1120498328-001\\_TM\\_14\\_-\\_17\\_and\\_19\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/935700/CCS1120498328-001_TM_14_-_17_and_19_Web_Accessible.pdf)

Comment:

For example

Public Accounts Committee: Inquiry -HMRC performance and efficiency in 2019-20, published January 2021  
on the NAO's findings on the management of tax reliefs and tackling the tax gap and government's response to the Covid-19 crises.

<https://committees.parliament.uk/work/757/hmrc-performance-in-201920/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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:

The NAO's governance arrangements are established under the Budget Responsibility and National Audit Act 2011 (BRANNA).  
<https://www.legislation.gov.uk/ukpga/2011/4/contents/enacted>

Comment:

1 July 2020. Press Announcement.  
Appointment of Dame Fiona Reynolds DBE as next Chair of the National Audit Office

<https://www.nao.org.uk/press-release/appointment-of-dame-fiona-reynolds-dbe-as-next-chair-of-the-national-audit-office/>

Peer Reviewer

Opinion: Agree

Comments: I think the real 'Head' of the SAI is the Comptroller and Auditor General rather than the Chair of the NAO; but I think the answer is the

same. BRANNA says that the CAG is appointed by a motion of the PM but this must be done with the approval of the chair of the PAC, which puts a veto in the hands of a Parliamentary office. It also says that the CAG is an employee of Parliament. Overall I would agree that they are assured of independence in the way they are appointed.

Government Reviewer  
Opinion: Agree

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

**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:**

The NAO's governance arrangements are established under the Budget Responsibility and National Audit Act 2011 (BRANNA), which states that both Houses of Parliament need to give consent to remove the Comptroller and Auditor General.  
<https://www.legislation.gov.uk/ukpga/2011/4/contents/enacted>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

National Audit Office  
Annual Report and Accounts | 2019-20  
15 June 2020

<https://www.nao.org.uk/wp-content/uploads/2020/06/nao-annual-report-accounts-2019-20.pdf>

Comment:

The Public Accounts Commission (TPAC) oversees the work of the NAO. TPAC approves the budget and scrutinises cost and performance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Government Resources and Accounts Act 2000 sets out the statutory basis for resourced-based  
The Government Resources and Accounts Act 2000 sets out the statutory basis for resourced-based supply and financial reporting across central government departments, as well as for the production of the Whole of Government Accounts. Under the act ,HM Treasury has the power to appoint the C&AG as the external auditor of any public body, and to grant the Comptroller & Auditor General access to third party documents are required to carry out the audit.

<https://www.legislation.gov.uk/ukpga/2000/20/contents>

The NAO audits government departments, government agencies and non-departmental public bodies. This is required by law does not mean the NAO chooses which audits to carry out.

'By statute we must perform audits of public sector organisations for Parliament.'

<https://www.nao.org.uk/about-us/our-work/>

Comment:

Transparency Report 2019-20

July 2020

<https://www.nao.org.uk/wp-content/uploads/2020/07/National-Audit-Office-Transparency-Report-2019-20.pdf>

Peer Reviewer

Opinion: Agree

Comments: I agree that the SAI is mandated to undertake a large number of financial audits so does not have discretion but if you are mandated to cover everything then you don't need discretion in some ways. The SAI does have discretion to look at its choice of performance/vfm audits - and it

does use this power to look at specific government policies and actions.

Government Reviewer  
Opinion: Agree

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:**

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

**Source:**

Transparency Report 2019-20

July 2020

<https://www.nao.org.uk/wp-content/uploads/2020/07/National-Audit-Office-Transparency-Report-2019-20.pdf>

**Comment:**

The NAO reports to the Comptroller and Auditor General, an officer of the House of Commons. The Comptroller and Auditor General reports to the Public Accounts Commission, a statutory body established under section 2 of the National Audit Act 1983.

<https://www.legislation.gov.uk/ukpga/1983/44/contents>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Comments: The SAI has a detailed quality assurance framework with 3 lines of defines and an external quality assurance review by the Financial Reporting Council. More details can be found here: <https://www.nao.org.uk/wp-content/uploads/2021/07/NAO-Transparency-Report-2020-21.pdf>

**IBP Comment**

The NAO Transparency Report 2020-21 was published 7/29/21, which is after the OBS cutoff date (12/31/20), and therefore cannot be considered for this question. The NAO Transparency Report 2019-20 however can be considered, and is linked above by the researcher. In this report, it does show that an external reviewer (Crowe U.K. LLP) has been doing annual reviews of the NAO and has been publishing reports on the PAC's website (see the Transparency Report p. 46). In addition, the Audit Quality Review (AQR) team of the Financial Reporting Council (FRC), which is an independent agency, also reviewed audit reports for quality (see p. 24) although reports do not appear to be published. Based on this additional information, the score is revised from C to A.

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:

The NAO supports the work of the Public Accounts Committees. The PAC takes evidence from senior officials of the organisations under scrutiny.

<https://www.nao.org.uk/about-us/our-work/audit-of-financial-statements/#>

See p. 27 of the Annual NAO report that confirms that staff participated in 61 evidence sessions <https://www.nao.org.uk/wp-content/uploads/2019/06/NAO-Annual-Report-and-Accounts-2018-19.pdf>

Comment:

During the year, the National Audit Office completed and published the following reports , utilised by the Public Accounts Committee

- departmental overview: Department for HM Treasury March 2020
- the cost of EU Exit preparations, March 2020
- the management of tax expenditures, February 2020
- British Business Bank, January 2020
- Whole of Government Accounts

See also

In HM Treasury, Annual Report and Accounts 2019-20

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/922357/HMT\\_Group\\_Annual\\_Report\\_and\\_Accounts\\_2019-20\\_\\_003\\_\\_for\\_web\\_accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/922357/HMT_Group_Annual_Report_and_Accounts_2019-20__003__for_web_accessible.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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](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:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

During the launch of Budget 2020, several consultations were announced that would provide input on policies that would be implemented in Budget 2021 and beyond: [https://www.gov.uk/search/policy-papers-and-consultations?content\\_store\\_document\\_type%5B%5D=open\\_consultations&content\\_store\\_document\\_type%5B%5D=closed\\_consultations&topical\\_events%5B%5D=budget-2020](https://www.gov.uk/search/policy-papers-and-consultations?content_store_document_type%5B%5D=open_consultations&content_store_document_type%5B%5D=closed_consultations&topical_events%5B%5D=budget-2020)

In addition members of the public - and advocacy groups - can submit budget representations. See:

<https://www.gov.uk/government/publications/budget-representations-guidance#history> Where the history notes that the Budget 2020 consultations were held in January-February 2020, before the budget was submitted to Parliament.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

Comment:

As with responses in previous years, there is no evidence that vulnerable and underrepresented parts of the population are targeted or contacted directly although the consultation is open for everyone to participate.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

**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:**

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Source:**

Consultations opened during 2020 included calls for input on tax policies, public works loans (public investment projects), and public services (financial services):

[https://www.gov.uk/search/policy-papers-and-consultations?](https://www.gov.uk/search/policy-papers-and-consultations?content_store_document_type%5B%5D=open_consultations&content_store_document_type%5B%5D=closed_consultations&topical_events%5B%5D=budget-2020)

[content\\_store\\_document\\_type%5B%5D=open\\_consultations&content\\_store\\_document\\_type%5B%5D=closed\\_consultations&topical\\_events%5B%5D=budget-2020](https://www.gov.uk/search/policy-papers-and-consultations?content_store_document_type%5B%5D=open_consultations&content_store_document_type%5B%5D=closed_consultations&topical_events%5B%5D=budget-2020)

**Comment:**

Peer Reviewer  
Opinion: Agree

Comments: You could argue that HMT's 'open submission' approach allows for anything and everything to be covered; but the sense of the question is asking about specifics, and I think the reviewer is right to identify the specific consultation topics in these policy areas.

Government Reviewer  
Opinion: Agree

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

**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](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:**

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Budget Representations were invited before the government prepared the 2020 Spending Review, which provided a mid-year update on policy/budget implementation as well as projections for the 2020 budget.

See: <https://www.gov.uk/government/publications/comprehensive-spending-review-2020-representations-guidance/comprehensive-spending-review-2020-representations-guidance>

**Comment:**

There is a budget representation process however this is a generalised consultation and not specifically confined to the budget timetable. As such views gained are included on an ad hoc basis.

The public are also able to engage during implementation of the budget through consultation on the Spending Review cycle.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: This question is about budget implementation and public participation. The budget representation process is tied to the budget's formulation - there is a cut off point for providing inputs, and they are supposed to be related to the budget. Similarly, the formal budget consultations on specific budget topics (usually tax changes) have a cut off point that is linked to their passage through the budget and Finance Bill. So I don't think there is really a mechanism for consultation during the budget implementation stage. The representations process for the budget and spending review might effectively overlap over the year; but they don't actively seek 'in year implementation' consultation.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer for this clarification. While it is true that the consultations on the Spending Review do have a forward-looking element, the guidance provided on the website specifically asks for public to provide "comments on government policy or suggests new policy ideas for the Comprehensive Spending Review." <https://www.gov.uk/government/publications/comprehensive-spending-review-2020-representations-guidance/comprehensive-spending-review-2020-representations-guidance> That there is a specific invitation to comment on existing policy suggests that the public is providing input on the effectiveness of existing policy implementation, and therefore this mechanism can count for this question. The researcher's response of C is confirmed.

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:

<https://www.gov.uk/government/publications/budget-representations-guidance/guidance-for-submitting-your-budget-or-autumn-statement-representation>

<https://www.gov.uk/government/publications/comprehensive-spending-review-2020-representations-guidance/comprehensive-spending-review-2020-representations-guidance>

Comment:

As previously while anyone is able to input into consultations on budget implementation, in practice these mechanisms are not structured to target vulnerable groups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

1. Changes in macroeconomic circumstances
2. Delivery of public services

3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**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:**

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Source:**

<https://www.gov.uk/government/publications/budget-representations-guidance/guidance-for-submitting-your-budget-or-autumn-statement-representation>

**Comment:**

Budget representations are open consultations on the budget. They must be submitted in advance and be evidenced but are otherwise open to citizens to determine which policy area they are interested in.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: The question refers to 'during implementation of the budget'. The reviewer is right that there are pre-budget calls for budget representations; but there are no specific mechanisms as far as I know for input from the public during budget implementation. See my other comment on earlier questions in this section. The previous questions have confirmed that there are no specific citizen input processes for budget implementation. So, I think this is (D).

**Government Reviewer**

Opinion: Agree

**IBP Comment**

In the guidance provided on the website, there is specific calls for inputs on economic recovery, economic opportunity (which could include social spending), effectiveness of public services, management of departments, and other initiatives, but the call is also open to any topic that is covered in a Spending Review, which could potentially cover all six topics in this question. However, as specific requests for input are only on three of the six topics, the score is revised to a B. <https://www.gov.uk/government/publications/comprehensive-spending-review-2020-representations-guidance/comprehensive-spending-review-2020-representations-guidance>

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:

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

Source:

Good documentation is provided by HMT for each consultation. These can be downloaded from <https://www.gov.uk/government/publications/check-the-status-of-tax-policy-consultations>

More generally the Government has published a set of consultation principles here: <https://www.gov.uk/government/publications/consultation-principles-guidance>

The Government also publishes a consultation description ahead of the consultations. See HMT consultation on access to cash: <https://www.gov.uk/government/consultations/access-to-cash-consultation>

For the Spending Review consultation, the guidance and timeline for submissions was published with the announcement but not far in advance of the consultation <https://www.gov.uk/government/publications/comprehensive-spending-review-2020-representations-guidance/comprehensive-spending-review-2020-representations-guidance>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

Comments: I think the reviewer's comment is correct; but it only relates to budget formulation. In line with previous answers; I don't think there is any formal 'budget implementation' consultation or public participation process. This only exists for budget formulation. So, I think the answer is (B) - on the basis that this exists for only one of the two phases (formulation).

Government Reviewer

Opinion: Agree

IBP Comment

As per the comments in Q128 and Q130, the Spending Review consultation does cover the implementation of existing policy, and therefore can be considered a mechanism for those questions. The researcher's response of A is confirmed.

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:

a. Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.

Source:

Source:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/966449/Consultation\\_Tracker\\_March\\_2021.xlsx](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/966449/Consultation_Tracker_March_2021.xlsx)

For an example of a Government response to consultation, see:

<https://www.gov.uk/government/consultations/tackling-promoters-of-tax-avoidance>

Comment:

Yes: responses to consultations on the Finance Bill can be downloaded and include details of responses received and how they have used in policy formulation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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 take 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:

For the Spending Review consultation, the government does not provide a report or any feedback on how they use submitted representations from the public: <https://www.gov.uk/government/publications/comprehensive-spending-review-2020-representations-guidance/comprehensive-spending-review-2020-representations-guidance>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Also - the question is about budget implementation and in my view there is no real consultation/public engagement on budget implementation; so the answer is (D). Overall I agree with the answer, but perhaps for different reasons.

Government Reviewer

Opinion: Agree

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:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Source:

As part of the move to having a single fiscal event each year the Treasury has set out a clear timetable for how consultation is built into the tax policy making process.  
<https://www.gov.uk/government/publications/the-new-budget-timetable-and-the-tax-policy-making-process/the-new-budget-timetable-and-the-tax-policy-making-process#the-consultation-process>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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](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:

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

Some consultations are opened by other departments than HMT. See for example some consultations organized by different departments alongside

Budget 2020:

Department of Health and Social Care: <https://www.gov.uk/government/publications/nhs-mandate-2020-to-2021>  
Ministry of Housing, Communities & Local Government: <https://www.gov.uk/government/publications/planning-for-the-future>  
HM Revenue & Customs: <https://www.gov.uk/government/consultations/sanctions-to-tackle-tobacco-duty-evasion>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Budget 2020 hearings did not include a general call for written evidence, as was the case in previous years. Written testimony was invited from some select experts: <https://committees.parliament.uk/work/139/spring-budget-2020/publications/written-evidence/> Oral public hearings were also held, with select non-government participants invited to speak (but not open to the general public): <https://committees.parliament.uk/work/139/spring-budget-2020/publications/> Since there was not an open call for written submissions, this score has decreased from B to C in OBS 2021 as compared to the last round.

Comment:

As the timings for Budget 2020 were different there was insufficient time for a general call for written evidence as in previous years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

Budget 2020 hearings: <https://committees.parliament.uk/work/139/spring-budget-2020>

Comment:

Written evidence was received on tax policy from the Association of Taxation Technicians, Chartered Institute of Taxation, and Institute Chartered Accountants Scotland: <https://committees.parliament.uk/writtenevidence/3243/default/>

Oral evidence was received from selected non-government experts on macroeconomic growth, investment spending, policies to mitigate COVID, NHS spending, and other topics: <https://committees.parliament.uk/oralevidence/190/pdf/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:**

Source: <https://committees.parliament.uk/work/139/spring-budget-2020/publications/written-evidence/>

**Comment:**

The House of Commons Treasury Select Committee publishes the written evidence it receives, and the oral evidence it is given to it. It then cites from this evidence in its report. But it does not provide a report explicitly stating how the evidence was used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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 legislative 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:

b. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.

Source:

Hearings on the Whole of Government Accounts 2018-2019 were held in November 2020. While there was no testimony from the public during that hearing, the event page includes an open call for submissions about the audit report before the hearing. No written submissions appear to have been received, however: <https://committees.parliament.uk/work/758/whole-of-government-accounts-201819/> Score remains B due to the open call for written submissions on the audit report.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

See:

NAO contact details: <https://www.nao.org.uk/contact-us/> <https://www.nao.org.uk/contact-us/whistleblowing-disclosures/>

Reports submitted through the whistleblowing form could turn into a formal investigation on the audit program, according to the NAO description of what happens to whistleblowing reports: <https://www.nao.org.uk/contact-us/wp-content/uploads/sites/10/2020/04/Web-graphic.pdf>

For that reason, the score is A

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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:

b. Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

Source:

NAO has started releasing a reporting detailing the number of whistleblowing reports and how the NAO has responded:  
[https://www.nao.org.uk/contact-us/wp-content/uploads/sites/10/2020/09/whistleblowing\\_annual\\_report\\_2019-20.pdf](https://www.nao.org.uk/contact-us/wp-content/uploads/sites/10/2020/09/whistleblowing_annual_report_2019-20.pdf) This qualifies for a B score.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:**

Previously the NAO had a webpage for each ongoing audit investigation with an invitation to submit evidence to an email address. This practice appears to have been discontinued. (<https://www.nao.org.uk/work-in-progress/>). Audit investigations now have only contact information for the press office and no invitation to submit evidence: <https://www.nao.org.uk/work-in-progress/managing-the-backlog-in-criminal-courts/>

**Comment:**

The score is therefore decreased from the previous round, from A to B

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree