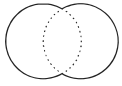


United Kingdom

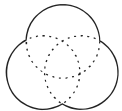
Overview



Transparency:

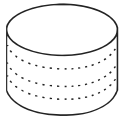
74 /100

(Open Budget Index score)



Public Participation:

54 /100



Budget Oversight:

67 /100

About the survey

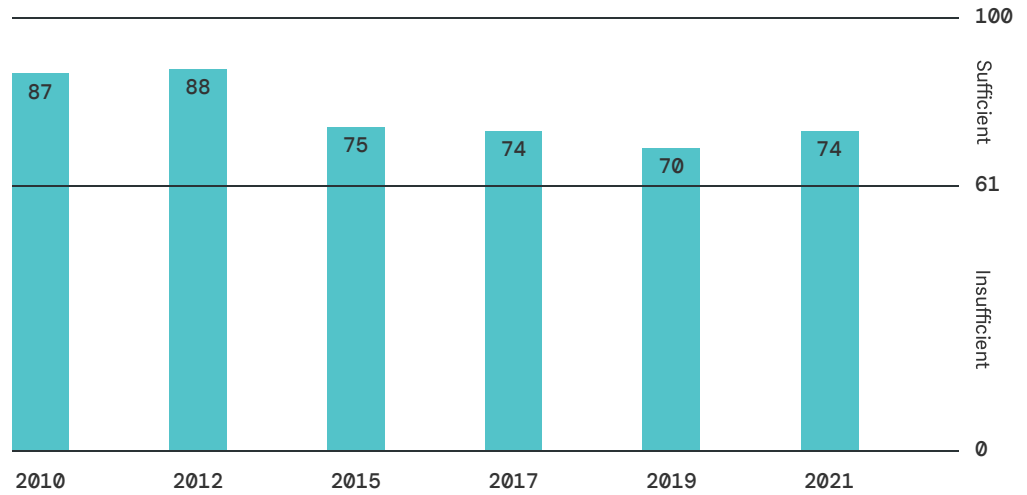
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for United Kingdom changed over time?



Public availability of budget documents in United Kingdom

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	●	●	●	●	⊘	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	●	●	⊘	⊘	⊘
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	●	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that United Kingdom makes available to the public?

KEY	
● 61-100 / 100	
● 41-60 / 100	
● 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2020-21	100
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2020-21	78
Enacted Budget	The budget that has been approved by the legislature.	2020-21	22
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2020-21	Not Produced
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020-21	93
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020-21	82
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2018-19	67
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018-19	86

United Kingdom's transparency score of **74** in the OBS 2021 is near its score in 2019.

What changed in OBS 2021?

United Kingdom has increased the availability of budget information by:

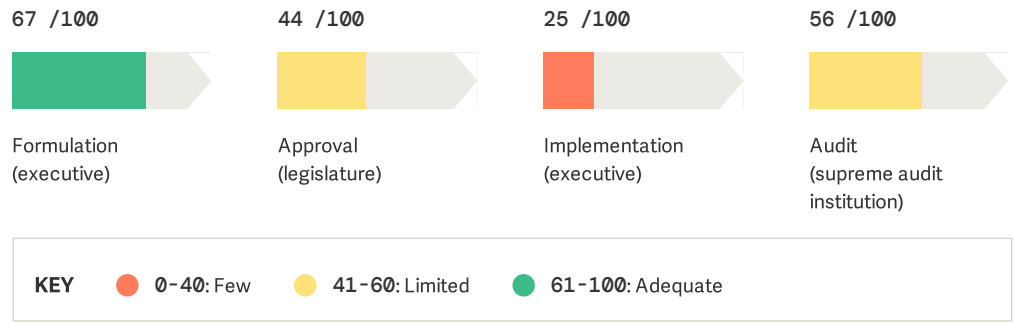
- Publishing the Pre-Budget Statement online. (Due to the changes in the budget calendar in 2020, the UK published a Spending Review that provides updates estimates and forecasts for 2021 revenues and expenditures, which counts in the OBS methodology as a Pre-Budget Statement and has increased the transparency score).

Recommendations

United Kingdom should prioritize the following actions to improve budget transparency:

- Produce and publish the Citizens Budget online in a timely manner.
- Improve the comprehensiveness of the Enacted Budget.
- Make budget publications in accessible, simplified format and disseminated in different languages, with the participation of existing civil society groups.

Extent of opportunities for public participation in the budget process



Recommendations

United Kingdom's Treasury has established pre-budget submissions during budget formulation and e-consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Improve access to information on the budget process that would enable the participatory process. This includes ensuring that information is not only published, but also accessible in terms of language and format in order to be meaningful for citizens and civil society organizations.
- Expand mechanisms during budget implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

United Kingdom's Parliament has established public hearings related to the approval of the annual budget and public hearings related to the review of the Audit Report, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.

United Kingdom's National Audit Office has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

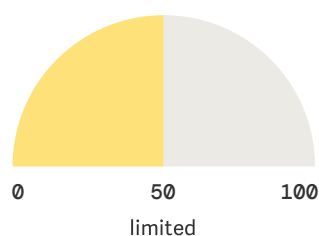
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

Budget Oversight

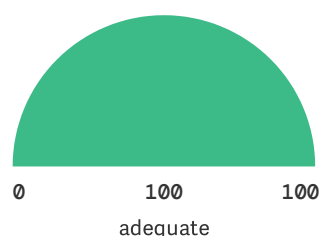
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in United Kingdom, together, provide adequate oversight during the budget process, with a composite oversight score of **67** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

United Kingdom's Parliament provides weak oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- The legislature should approve the Executive's Budget Proposal before the start of the budget year.

- In practice, ensure the legislature is consulted before the executive reduces spending due to revenue shortfalls.

The emerging practice of establishing independent fiscal institutions

United Kingdom's independent fiscal institution (IFI) is the Office for Budget Responsibility. Its independence is set in law, and it reports to the Executive and to Parliament. It publishes its own macroeconomic and fiscal forecasts, and its own cost estimates of all new policy proposals.

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Eli Pimentel; Daniella Jenkins
Women's Budget Group advisory group
KL.G14, Edinburgh House, 170 Kennington Lane, London, SE11 5DP
eli.pimentel@the-thread.org; daniela.jenkins@kcl.ac.uk
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in United Kingdom by a representative of the Treasury.