

## Overview



Transparency:

**70** /100

(Open Budget Index score)



Public  
Participation:

**61** /100



Budget Oversight:

**74** /100

## About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – affect how equal a society is and the well-being of its people, including whether the most disadvantaged will have real opportunities for a better life. It is critical that governments inform and engage the public on these vital decisions that impact their lives.

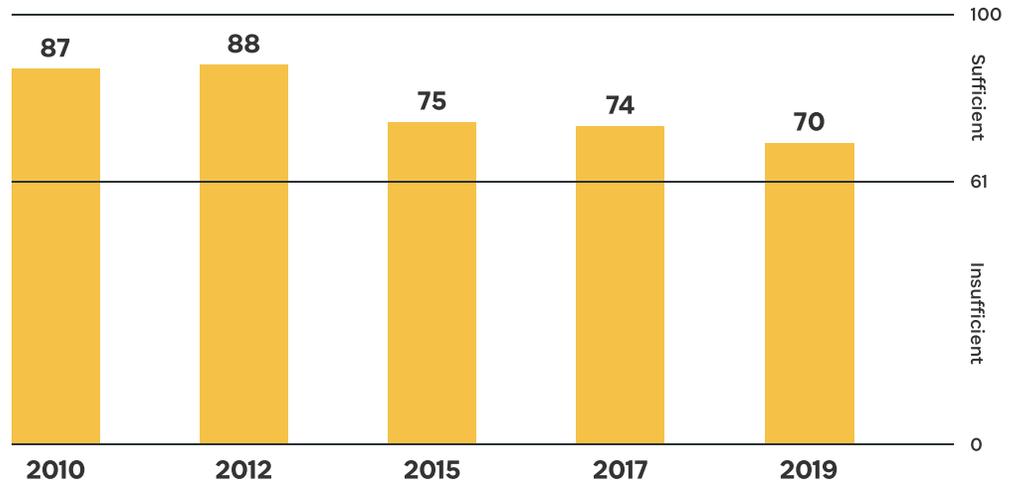
The **Open Budget Survey (OBS)** is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions such as the legislature and auditor 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 7th edition of the OBS covers 117 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2019 Global Report, 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

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

Document	2010	2012	2015	2017	2019
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?

- 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.	2019-20	Not Produced
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.	2018-19	80
Enacted Budget	The budget that has been approved by the legislature.	2018-19	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.	2018-19	Not Produced
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2018-19	89
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.	2018-19	81
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.	2017-18	74
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2016-17 & 2017-18	86

The United Kingdom's transparency score of 70 in the 2019 OBS is near its score in 2017.

### What changed in 2019?

- The United Kingdom reformed its budget process to make the budget available further in advance of the start of the fiscal year, and as a result no longer produces a document that meets the OBS criteria for a Pre-Budget Statement.

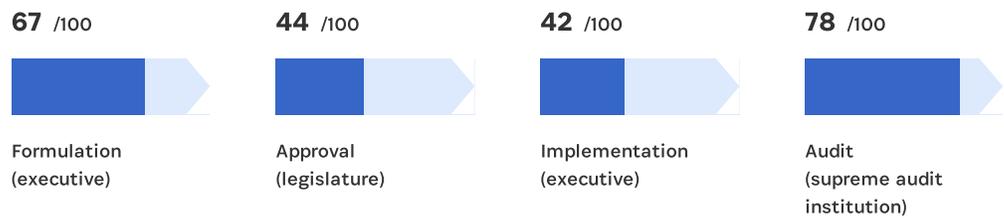
## **Recommendations**

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

- Produce and publish a Citizens Budget online in a timely manner.
- Improve the comprehensiveness of the Enacted Budget.



## Extent of opportunities for public participation in the budget process



few: 0 - 40; limited: 41 - 60; adequate: 61 - 100

## Recommendations

The United Kingdom's Treasury has a policy consultation process but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

The United Kingdom's Parliament holds committee hearings to review the annual budget proposal and audit reports, 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.



# Budget Oversight

The OBS also 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 the United Kingdom, together, provide adequate oversight during the budget process, with a composite oversight score of **74** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



weak: 0 - 40; limited: 41 - 60; adequate: 61 - 100

## Recommendations

The United Kingdom's Parliament receives the budget proposal well-before the start of the fiscal year under the new budget process, and so is now able to provide adequate oversight during both the planning and implementation stages of the budget cycle. To further improve oversight, it should prioritize the following actions:

- Have parliamentary committees responsible for specific sectors, such as health and education, examine spending in the Executive's Budget Proposal before it is adopted, and publish reports with findings and recommendations.

To strengthen its independence and further improve budget oversight, the United Kingdom's National Audit Office should:

- Ensure audit processes are reviewed by an independent agency.

### **The emerging practice of establishing independent fiscal institutions**

The 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 for IFIs are \*not\* scored*

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2018 were assessed in the OBS 2019.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in the United Kingdom by a representative of the Treasury.