

The United Kingdom

Open Budget Index 2006



Open Budget Index Highlights

The United Kingdom scores 88 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. The United Kingdom's performance indicates that the government provides citizens with **extensive information** on the central government's budget and financial activities; however there is some room for improvement.

Public Availability of Key Budget Documents		
Budget Document	Availability	
Pre-Budget Statement		
Executive's Budget Proposal		
Citizens' Budget		
In-Year Reports		
Mid-Year Review		
Year-End Report		
Auditor's Report		
Available to the Public 	Produced but for internal Use Only 	Not Produced 

The **executive's budget proposal** is one of the most important documents released during the budget year. The United Kingdom's proposal provides extensive information to the public, scoring 95 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This score is high, but suggests that there is still some room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. The United Kingdom provides extensive information in its in-year reports as well as a comprehensive **mid-year review**. This document provides the public with updates on what can be expected for the second half of the budget year. The executive releases a **year-end report** in a timely manner, which facilitates comparisons between enacted levels and actual outcomes, but needs some improvement to be on par with the level of information provided in the rest of the budget documents. And while The United Kingdom does make its **audit report** public, it does not provide any information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the budget's consideration to use that information, to ensure their informed participation in budget debates. The United Kingdom's score on the *Open Budget Index* suggests that the public's access to information could be improved. The researcher also found that opportunities for citizen participation could be increased. For example, the legislature does hold public hearings on the budget – but there are only a limited number of hearings in which the public can participate.

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