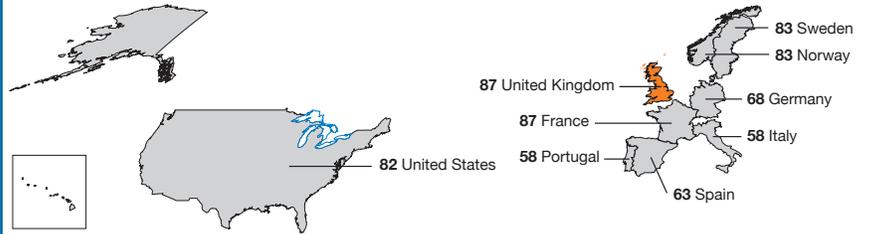
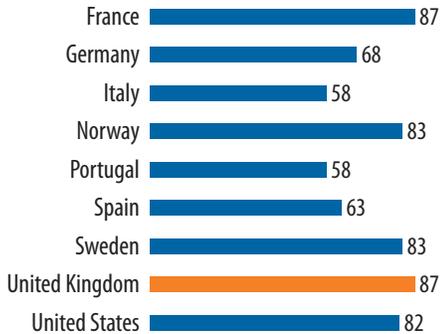




Overall score: 87 (Out of 100) Provides extensive information to the public in its budget documents during the year.

How Does United Kingdom Compare to Its Neighbors?



Key Findings

The scores for 92 questions from the Open Budget Survey (see text box) are used to compile objective scores and rankings of the relative transparency of each country's budget process. These scores constitute the Open Budget Index (OBI).

The United Kingdom's OBI 2010 score is 87 out of 100, which is higher than the average score for the United States and other countries in Western Europe. The United Kingdom's score shows that the government provides the public with extensive information on the central government's budget and financial activities during the course of the budget year. This makes it possible for citizens to assess how their government is managing public funds.

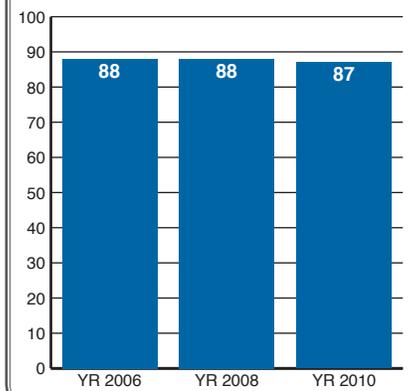
The United Kingdom's score has changed little over the past four years.

Information in Public Budget Documents

Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	A	Published
Executive's Budget Proposal	A	Published
Enacted Budget	B	Published
Citizens Budget	A	Published
In-Year Reports	A	Published
Mid-Year Review	A	Published
Year-End Report	B	Published
Audit Report	B	Published

OBI Scores Over Three Surveys



* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** is the government's most important policy instrument. It presents the ways the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. The United Kingdom publishes a comprehensive budget proposal.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. The United Kingdom publishes a comprehensive Pre-Budget Statement.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide data the public can use to assess the government's stated policy priorities and hold it to account. The United Kingdom publishes a fairly comprehensive Enacted Budget, but it does not present the approved budget for all programs.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. The United Kingdom publishes a comprehensive Citizens Budget.

In-Year Reports provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus facilitate adjustments. The United Kingdom publishes comprehensive In-Year Reports.

A **Mid-Year Review** provides an overview of the budget's effects at the midpoint of a budget year. Information in this report allows a government's fiscal performance to be assessed against the plan laid out in the original budget. It allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made during the last six months of the year. The United Kingdom publishes a comprehensive Mid-Year Review.

A **Year-End Report** compares the actual budget execution to the Enacted Budget. The Year-End Report can inform policymakers on tax policies, debt requirements, and major expenditure priorities, thus facilitating modifications for upcoming budget years. The United Kingdom publishes a fairly comprehensive Year-End Report.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. The United Kingdom publishes a fairly comprehensive Audit Report.

Public Participation and Institutions of Accountability

An open budget system includes ensuring the existence of a strong legislature and SAI

OPEN BUDGET SURVEY 2010

United Kingdom

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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that provide effective budget oversight, as well as providing opportunities for the public to participate in the budget process.

Are oversight bodies effective in their budget role?

Oversight Institution	Strength**
Legislature	Moderate
SAI	Strong

** Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey, budget oversight provided by the United Kingdom's legislature is inadequate because it does not:

1. have full powers to amend the Executive's Budget Proposal at the start of the year;
2. have full powers to approve some amendments made to the budget over the course of the fiscal year;
3. have sufficient time to discuss and approve a budget; and
4. hold extensive open budget discussions at which the public can testify.

According to the Open Budget Survey, budget oversight provided by the United Kingdom's SAI is strong. However, it could improve reporting on the follow-up steps taken by the executive to address audit recommendations for remedial action.

Recommendations

The United Kingdom should:

- increase the comprehensiveness of the Enacted Budget, the Year-End Report, and the Audit Report;
- increase opportunities for the public to testify at legislative hearings on the budget; and
- strengthen the budget oversight role of the legislature.

