The United Kingdom's score of 75 out of 100 is substantially higher than the global average score of 45.

Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

The United Kingdom’s score of 75 out of 100 is substantially higher than the global average score of 45.
The Availability of Budget Documents Over Time

The United Kingdom's score of 75 on the 2015 Open Budget Index is lower than its score in 2012. This is largely because the 2015 survey placed much greater emphasis on the content of specific documents rather than the mere existence of a particular piece of information. For example, in 2012 the United Kingdom scored an "A" for question 39 on the disclosure of financial assets. Despite no substantive changes in relevant practices, the 2015 score for this question is "D" because the relevant information is not contained in the Executive’s Budget Proposal, as is the standard, but instead is found in Annual Reports and Accounts. There are other examples where information is provided but not in the specific document required by the survey, thus the fact that the 2015 OBI score is lower than 2012 primarily reflects changes in the survey methodology rather than a deterioration of budgeting practices.

Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The United Kingdom's score of 58 out of 100 indicates that the public is provided with limited opportunities to engage in budget processes. However this is higher than the global average score of 25.
The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions — in planning budgets and overseeing their implementation.

Oversight by the Legislature

The legislature provides limited oversight during both the planning stage and the implementation stage of the budget cycle. The Executive’s Budget Proposal is not approved by legislators at least one month before the start of the budget year, and in both law and practice, the legislature is not consulted prior to spending contingency funds that were not identified in the Enacted Budget.

Oversight by the Supreme Audit Institution

The supreme audit institution provides adequate budget oversight. Under the law, it has full discretion to undertake audits as it sees fit. Moreover, the head of the supreme audit institution cannot be removed without legislative or judicial approval, which bolsters its independence. Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate and has a limited quality assurance system in place.

RECOMMENDATIONS

Improving Transparency

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

- Increase the comprehensiveness of the Executive’s Budget Proposal by presenting detailed spending information, including medium term estimates at a program level.
- Increase the comprehensiveness of the Enacted Budget.

Improving Participation

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

- Establish credible and effective mechanisms (i.e., public hearings, surveys, focus groups) for capturing a range of public perspectives on budget matters. For example, HM Treasury could broaden its consultation practices, which currently focus on taxation, to seek public input on significant changes in public spending.
- Hold legislative hearings on the budgets of specific ministries, departments, and agencies at which testimony from the public is heard.
- Provide detailed feedback on how public assistance and participation has been used by the supreme audit institution.

Improving Oversight

The United Kingdom should prioritize the following actions to strengthen budget oversight:

- Ensure the Executive’s Budget Proposal is provided to legislators at least three months before the start of the budget year.
- In both law and practice, ensure the legislature is consulted prior to the spending of contingency funds that were not identified in the Enacted Budget.
The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable party.

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country’s questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

Despite repeated efforts, IBP was unable to get comments on the draft Open Budget Questionnaire results from the Government of the United Kingdom.

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Further Information
Visit www.openbudgetsurvey.org for more information, including:
- The Open Budget Survey 2015: Global Report
- Individual datasets for each of the 102 countries surveyed.
- A technical note on the comparability of the Open Budget Index over time.

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