Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Autumn Statement 2013</td>
<td>2014-15</td>
<td>5 December 2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Main Supply Estimates</td>
<td>2014-15</td>
<td>29 April 2014</td>
</tr>
<tr>
<td>-------------------------</td>
<td>-----------------------</td>
<td>---------</td>
<td>---------------</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Budget 2014: Key Announcements</td>
<td>2014-15</td>
<td>19 March 2014</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Public Sector Finances, February 2014</td>
<td>2013-14</td>
<td>21 March 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>UK Debt Management Office Quarterly Review</td>
<td>2013-14</td>
<td>April 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>OSCAR in year data release</td>
<td>2013-14</td>
<td>21 March 2014</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Autumn Statement 2013</td>
<td>2013-14</td>
<td>5 December 2013</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Published separately by each department (see note below.)</td>
<td>2012-13</td>
<td>Various dates in 2013 (see note below.)</td>
</tr>
</tbody>
</table>

**Sources:** Pre-Budget Statement: The BBC provides a useful history of the Chancellor's Autumn Statement ("Autumn Statement: What is it?", [http://www.bbc.co.uk/news/business-25056470](http://www.bbc.co.uk/news/business-25056470), accessed 17 April 2014). Under the previous Labour government, the statement was called the "Pre-Budget Report". Following the 2010 elections, Chancellor George Osborne reverted back to "Autumn Statement". Supporting EBP Document: Since 2010, the Office for Budget Responsibility (OBR), an independent body, produces macro-fiscal forecasts for the government and publishes these in the Economic and Fiscal Outlook. These five-year forecasts appear twice a year to accompany the Chancellor's Budget Statement (usually in March) and the Autumn Statement (usually in November or early December). HM Treasury has to use the forecasts produced by the OBR. Citizens Budget: It appears that the regional analysis of budget impacts and measures is no longer published with the overview/key announcements ("Budget 2014: Key Announcements", [https://www.gov.uk/government/news/budget-2014-key-announcements](https://www.gov.uk/government/news/budget-2014-key-announcements), accessed 17 April 2014). The HM Treasury website information for Budget 2013 still included an overview, including a regional map ("Budget 2013: An Overview", [https://www.gov.uk/government/news/budget-2013-an-overview](https://www.gov.uk/government/news/budget-2013-an-overview), accessed 17 April 2014). In-Year Report: In June 2010, HM Treasury published raw data from the COINS database (the predecessor to OSCAR) for the years 2005/06 to 2009/10. From September 2012 onwards the data releases have been made from OSCAR, the new accounting system. These quarterly data releases provide monthly in-year spending details for each department and beyond the aggregates published in the Public Sector Finances release. Mid-Year Review: In addition to its role as a pre-budget report, the Autumn Statement also serves as an update on economic and fiscal developments since the last budget. Hence, it is also listed here as the mid-year review document. Year-End Report: Public Spending Statistics contain outturn data and are published four times a year. For 2012-13, the first estimate of 2012-13 outturn was published in July 2013. Public Expenditure Statistical Analyses contains more detailed information. In addition, the Office for Budget Responsibility has published a Forecast Evaluation Report each year year since 2011, which systematically evaluates its macro-fiscal forecasting performance by comparing forecast and actual figures and analysing the sources of any discrepancies. I count this documentation as part of the year-end reporting information. Audit Report: Comptroller and Auditor General audit certificates and reports are contained in the annual reports and
accounts of each central government department (e.g., HM Treasury Annual Report and Accounts 2012-13, 16 July 2013). The annual report of the National Audit Office also contains information on its financial audit work across government (e.g., NAO Annual Report and Accounts 2012-13, 20 May 2013). The NAO also publishes various Value for Money (VFM) reports and other reports throughout the year (these are available at [http://www.nao.org.uk/publications.aspx](http://www.nao.org.uk/publications.aspx), accessed 17 April 2014).

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The answer above is comprehensive, and includes the correct supporting documents. For the sake of completeness, there are two other budget-relevant documents that also contribute to budget transparency in the UK, although they may not fit neatly in the categories listed above: 1) The Spending Review / Spending Round 2013 (June 2013). This sets out the multi-year / medium-term expenditure expectations of the government for three years by department by year. In this way, it is more of a Medium-Term Expenditure Framework (MTEF) that provides the basis for the annual Autumn Statement and Budget, which may amend and change the planned expenditure in light of changing circumstances. The response above correctly notes that it is the annual budget statement and subsequent Estimates sent to Parliament that ‘operationalizes’ the Spending Review estimates into an annual budget. The Spending Review document could be considered a ‘Supporting EBP document’ or a supporting part of the Pre-Budget Statement for the three year in which it is valid. The 2013 Spending Review is here: [https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/209036/spending-round-2013-complete.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/209036/spending-round-2013-complete.pdf) 2) Supplementary Estimates resulting in a Supplementary Appropriations Act. The Supplementary Estimates are sent to Parliament during the financial year, usually in February/March, to amend the initial Estimates approved by Parliament earlier in the spending cycle. They could be considered part of the ‘mid-year review’ process as they provide the formal outline of what the government wishes to amend mid-year in terms of spending authorisation from Parliament. Supplementary Estimates for 2013/14 that went to Parliament in February 2014 are available here: [https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/279575/supplementary_estimates_and_new_estimates_2013_14_120214_correction.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/279575/supplementary_estimates_and_new_estimates_2013_14_120214_correction.pdf)

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### Table 2a. Details about Availability

**United Kingdom**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Question</td>
<td>United Kingdom</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sources: Please refer to the additional information provided with Table 1 of Section 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2b. Details about Availability
<table>
<thead>
<tr>
<th>Question</th>
<th>United Kingdom</th>
</tr>
</thead>
<tbody>
<tr>
<td>in soft copy, NO charge?</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>* <a href="http://www.ons.gov.uk/ons/dcp171778_356300.pdf">http://www.ons.gov.uk/ons/dcp171778_356300.pdf</a></td>
</tr>
<tr>
<td></td>
<td>* <a href="https://www.gov.uk/government/topical-events/autumn-statement-2013">https://www.gov.uk/government/topical-events/autumn-statement-2013</a></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>☐ Yes</td>
</tr>
</tbody>
</table>

**Sources:** Please refer to the additional information provided with Table 1 of Section 1. For the “citizen version” of the combined mid-year review/pre-budget statement, see the summary "Autumn Statement 2013: key announcements".

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

**Table 3. When Are the Key Budget Documents Made Available to the Public?**

**United Kingdom**

**Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?**

- ☐ 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ☐ 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ☐ 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- ☐ 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

- ☐ 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- ☐ 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- ☐ 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- ☐ 0. Does not release to the public, or is released after the budget has been approved by the legislature
### Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

### In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

### Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

**Sources:** The financial year runs from 1 April to 31 March, which is the reporting period for government. (For income tax purposes the tax year starts on 6 April and ends on 5 April of the next calendar year.) Pre-Budget Statement: Presentation on 5 December implies less than four full months prior to the start of the financial year on 1 April. Enacted Budget: The Supply and Appropriation (Main Estimates) Act 2013 was passed by the House of Commons on 4 July, by the House of Lords on 15 July, and received Royal assent on 17 July 2013 (the same day as the Finance Bill). Progress on legislation can be tracked on the parliamentary website and approved versions are available immediately (usually within a day). Please refer to Table 1 of Section 1 for the exact publication dates of the relevant budget documents.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Regarding the audit reports, as the reviewer notes in the UK these are done by department (or group of departments). The reviewer has correctly noted that HM Treasury's annual report and audited accounts for 2012-13 were published well within six months of the end of the financial year (in fact published 16th July 2013). However, according to GOV.UK there are many hundred UK government Ministries, departments and agencies (see [https://www.gov.uk/government/organisations](https://www.gov.uk/government/organisations)) and it is not possible in this peer review to check that each and every set of audited accounts were published within six months of the end-year deadline. A review of the largest departments by spending - Department of Work and Pensions; Department of Education; Department of Health - for the time frame
allowed in the questionnaire (up to 30th June 2014) suggests a mixed picture as to whether this six month deadline is always achieved:


DfE: 2013/14 audited accounts not yet published - therefore beyond the six month period - and 2012/13 accounts published 17th January 2014, again beyond the six month period, see here [https://www.gov.uk/government/collections/dfe-annual-reports]

DH: 2013/14 accounts published outside the period of this survey, although within six months; 2012/13 accounts published 15th August 2013, within the six month period. It will obviously be up to IBP to determine how to score this criteria based on this very brief review of the major spending departments. Also to note - the UK now published 'Whole of Government Accounts' (WGA) ([https://www.gov.uk/government/publications/whole-of-government-accounts-2012-to-2013]. These are the summation of all audited accounts across government. They receive a statement from the Comptroller and Auditor General, and can therefore be considered audited accounts as well. For 2012-13, these were published in June 2014. So - this is over a year after the end of the financial year, but the WGA summarises information that is available elsewhere, and it also an ambitious and almost unique (in global terms) attempt at WGA. Again, up to IBP how to interpret WGA coming a year after the end of the financial year - I would probably say they are 'extra' to the audit process, as the accounts from which WGA is derived are already available for review on a shorter timescale.

Table 4. General Questions

<table>
<thead>
<tr>
<th>United Kingdom</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
<td>[<a href="https://www.gov.uk/government/topics/government-spending">https://www.gov.uk/government/topics/government-spending</a>]</td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
<td>See below.</td>
</tr>
<tr>
<td>Are there additional laws regulating:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Sources: Legal framework: The UK does not have a written constitution that would provide fundamental rules for the budget process. A number of laws relate to public financial management, but many practices are based on conventions or are guided only by broad principles. A slightly outdated but still useful summary of the legal framework for budgeting in the UK is provided by I. Lienert and M.-K. Jung (2004). "The Legal Framework for Budget Systems: An International Comparison." OECD Journal on Budgeting Special Issue 4(3), esp. pp. 405-443. HM Treasury publishes a guide to the relevant rules and procedures ("Managing Public Monday", updated in July 2013).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal
001. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: Main Supply Estimates, e.g. Table 2 "Supply Estimates by department".

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The entire document gives a breakdown by department, but I am adding a table reference as an example.

002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: Budget 2014, "Chart 1: Government spending 2014-15".

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.
B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: The allocation to functions in Chart 1 of Budget 2014 is “based on HM Treasury analysis”. The breakdown is consistent with what gets reported in the Public Expenditure Statistical Analyses document, which states that the functional classifications are based on COFOG (PESA 2013, p. 6).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Office for Budget Responsibility, Economic and Fiscal outlook – March 2014, supplementary fiscal tables, Table 2.31 "General government transactions by economic category". The Main Supply Estimates distinguish current and capital expenditure.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The answer is correct. The OBR Economic and Fiscal Outlook and the Main Estimates provide a great deal of information on planned expenditure by different economic category. However, it may be worth noting that the UK government doesn't publish the budget proposal with a breakdown of expected wage and salary costs by department. These are subsumed within the ‘recurrent’ allocation to each department.
005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Functional and economic analysis data are published annually in Public Expenditure Statistical Analyses from chapter 4 onwards.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: The Main Supply Estimates contain functional lines (sections) as necessary in part II of a departmental Estimate.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

United Kingdom

B. Score: 67

Sources: Budget 2014, Table 2.4 “Departmental Expenditure Limits” (DEL) gives spending limits by department and split between current and capital beyond the budget year. Traditionally, this mechanism only covers about half of total spending, the rest is part of Annually Managed Expenditure (AME). In addition, the government has announced the introduction of a "welfare cap" in 2015 that puts a ceiling covering four years on the total available for a basket of benefits that amount to just over half of welfare spending. For the purpose of answering the question, it is important to note that the period for the DEL ceilings varies in accordance with the remaining time horizon under the spending review framework, a system for setting "periodic" (rather than rolling) multi-year ceilings. For this reason, the budget document referenced here only contains planned spending for one additional year beyond the budget year, while in previous years more detail was available (e.g. Table 2.4 in Budget 2012 gave planned DEL spending for three years, and in Budget 2011 for four years). The next set of multi-year ceilings will be set after the elections in May 2015.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).
United Kingdom

Score: 0

Sources: Main Supply Estimates, part II of the departmental Estimates only cover the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

United Kingdom

Score: 100

Sources: Budget 2014, Table D.3 "Current Receipts: OBR forecast". Chapter 4 of the Economic and Fiscal Outlook provides further detail.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).
United Kingdom

A.

Score: 100

Sources: The cited table for current receipts contains limited information on non-tax revenues. Part III of individual departmental Estimates in the Main Supply Estimates contains a breakdown of departmental income.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

United Kingdom

A.

Score: 100

Sources: Budget 2014, Table D.3 “Current Receipts: OBR forecast” covers a five-year period. For detailed discussion, see chapter 4 of the Economic and Fiscal Outlook.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).
United Kingdom

A. Score: 100

Sources: Budget 2014, Table D.3 “Current Receipts: OBR forecast” covers a five-year period. For detailed discussion, see chapter 4 of the Economic and Fiscal Outlook.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Budget 2014, Table 1.3 “Overview of the OBR's central fiscal forecast” for debt and deficit figures, Table D.4 “Total Managed Expenditure: OBR forecast” for gross debt interest. More details are in the Economic and Fiscal Outlook.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

**United Kingdom**

A. 

*Score: 100*

**Sources:** Debt and Reserves Management Report 2014-15. See in particular. Annex A. The report was tabled on 19 March 2014 alongside Budget 2014.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

**United Kingdom**

A. 

*Score: 100*

**Sources:** Office for Budget Responsibility, Economic and Fiscal Outlook, chapter 3.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Office for Budget Responsibility, Economic and Fiscal Outlook, chapter 5 contains sensitivity analysis in relation to the government's fiscal targets.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Costings of Budget policy decisions are in chapter 2 of the Budget 2014. See also the supporting document “Budget 2014: Policy
018. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
D. No, information that shows how new policy proposals affect revenues is not presented.
E. Not applicable/other (please comment).

**United Kingdom**

**A.**

**Score:** 100

**Sources:** Costings of Budget policy decisions are in chapter 2 of the Budget 2014. See also the supporting document “Budget 2014: Policy Costings”. Costings of Autumn Statement policy decisions are in chapter 2 of the Autumn Statement 2013.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.
E. Not applicable/other (please comment).

**United Kingdom**
Sources: The Main Supply Estimates contain information on the previous year by administrative unit and distinguishing capital and current expenditures, amongst others. Functional and economic classification data for previous years are reported in Public Expenditure Statistical Analyses, see in particular chapters 5 and 6.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: I think the answer is that two out of the three possible classifications for BY-1 are published as part of the Executive Budget Proposal and Supporting EBP Documents ((i) administrative and (ii) economic classifications) as the reviewer has noted. However, the Public Expenditure Statistical Analysis (PESA) document that contains the functional split is not part of the EBP or Supporting EBP Documents as originally identified by the reviewer in Table 1. PESA is usually published after the budget event. So, according to the technical way the score is supposed to be marked (only EBP and Supporting EBP Documents are supposed to count) I think this is two out of the three classifications included. This may be judging the UK harshly on a technicality - the UK does publish extensive statistical analysis of previous and planned expenditure by all three classifications in PESA, it’s just that this document is not usually released as part of the actual budget package and comes shortly after. However, applying the questionnaire rules strictly would suggest that two of the three classifications are presented in the EBP and Supporting EBP, rather than all three.

RESEARCHER’S RESPONSE

I agree with Peer Reviewer. This strict application probably underscores the UK in terms of information availability. However, viewed more narrowly in terms of the comprehensiveness of the EBP the proposed revision is appropriate.

020. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: The Main Supply Estimates contain functional lines (sections) as necessary in part II of a departmental Estimate, including provisional figures for BY-1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: According to a footnote under Table 1 in the Main Supply Estimates, these figures are "the best available estimates... adjusted for transfer, classification and machinery of government changes to reflect the 2014-15 Estimate structure" (p. 4).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
E. Not applicable/other (please comment).

United Kingdom

B. Score: 67

Sources: Main Supply Estimates, Table 2 “Supply Estimates by department” gives BY-2 and BY-1 figures by administrative unit and distinguishing current and capital expenditure. Longer series of past spending by administrative, functional and economic classifications are published in Public Expenditure Statistical Analyses.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: In a similar way to the previous comment, the Public Expenditure Statistical Analysis (PESA) document does indeed provide this analysis of BY-1 and BY-2 for functional, administrative and economic classifications. However, according to the reviewer, PESA is not part of the EBP or a Supporting EBP Document, and is usually published after the budget event. As a result, the listed EBP and Supporting EBP Documents do not include a functional breakdown of expenditure by BY-1 or BY-2 that I can see. It does contain this for the administrative and economic categories. Therefore the answer should be (b). As above, this may be a harsh interpretation of the rules of the question, since substantial information on classification is made available in the UK, just not all at the budget proposal date.

RESEARCHER'S RESPONSE
Agreed

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please

United Kingdom

Score: 0

Sources: Departmental Annual Reports present figures for subheads for several preceding years, e.g. Department for Education, Consolidated Annual Report and Accounts 2012-13, Annex E (published 16 January 2014) reports five years of outturn data at the subhead level. While not contained in the Main Supply Estimates document, this information is available as Parliament reviews departmental Estimates.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: I agree with the reviewer that Departmental Annual Reports and Accounts contain breakdowns of spending by programme for preceding years, BY-2 and beyond. I also agree with the comment that this information is not presented in the Main Estimates but is freely available to Parliament as they consider the Main Estimates. However, according to the exact wording of the question, this information only counts if it is part of the EBP or Supporting EBP Documents identified in Table 1. The Departmental Annual Reports and Accounts are not identified in Table 1 as EBP or Supporting EBP Documents; and would not typically be considered part of the budget document package. Therefore, I think the strict interpretation of these rules is that expenditures by programme are not presented by BY-2 and prior years. This may be an overly harsh judgement. This information is indeed freely available in Department Annual Reports and Accounts; it's just that these are not published alongside the budget. IBP may want to make a judgement about how strict they are being when deciding whether information only counts as being available if it is strictly part of the EBP or Supporting EBP Documents.

RESEARCHER'S RESPONSE
Technically I agree, but since this information if freely available at the time of reviewing spending plans, a score of (d) is harsh and risks distorting the assessment of the quality of UK budget information. IBP should decide whether treating the UK in the same way as a country where this information is not produced and not publicly available at the time of scrutinising the budget, is desirable. I have my doubts in this case, although I do agree that the comprehensiveness of the EBP could and should be improved in this respect.

**IBP COMMENT**

This information is not presented in the EBP and its supporting documents, D is more appropriate

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024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

**United Kingdom**

A. Score: 100

**Sources:** According to the Main Supply Estimates 2014-15, "Figures for 2012-13 outturn and 2013-14 provision are the best available estimates in those years adjusted for transfer, classification and machinery of government changes to reflect the 2014-15 Estimate structure" (p. 4).

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

**United Kingdom**

A. Score: 100
026. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Budget 2014, Table D.3 “Current Receipts: OBR forecast”

027. In the Executive’s Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: The Office for Budget Responsibility’s Economic and Fiscal Outlook provides fresh forecasts twice a year. See http://budgetresponsibility.org.uk/category/publications/
028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

United Kingdom

A.

Score: 100


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: Budget 2014, Table D.3 “Current Receipts: OBR forecast” provides outturn data for 2012-13 and forecasted figures for 2013-14. In addition, part III of a departmental Estimate in in the Main Supply Estimates contains an “Analysis of Departmental Income” (both current and capital), which is used to offset gross spending, with provisional (2013-14) and outturn (2012-13) figures.
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The question asks if information is presented for “BY-2 and prior years”. According to the sources cited, information is presented for the year BY-2 (in this case 2012-13 outturn) but NOT for prior years. This is indeed two years of prior information, which is probably sufficient, but doesn’t meet the criteria of ‘and prior years’ as set out in the question (which would logically mean there must be BY-3 at least to qualify). However, none of the options for response above say something like “includes BY-2 but no further” so I would agree that this scoring is as fair as any. I also think asking for BY-2 ‘and prior years’ is asking a great deal of budget information that is supposed to be forward looking, rather than retrospective over the past 3+ years.

030. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: See details and sources for preceding answers.

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

United Kingdom

Score: 100

Sources: Budget 2014, Table 1.3 “Overview of the OBR's central fiscal forecast” for debt and deficit figures, Table D.4 "Total Managed Expenditure: OBR forecast" for gross debt interest. More details are in the Economic and Fiscal Outlook. For more analysis of the debt portfolio, see Debt and Reserves Management Report 2014-15, especially Annex A. The report was tabled on 19 March 2014 alongside Budget 2014.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

United Kingdom

Score: 100

Sources: Budget 2014, Table 1.3 “Overview of the OBR's central fiscal forecast” reports debt and deficit outturn information for 2012-13. The Debt and Reserves Management Report 2014-15 reports information for end-December 2013. The report was tabled on 19 March 2014 alongside Budget 2014.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

United Kingdom

A. Score: 100


Peer Reviewer

Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: e.

034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

United Kingdom

A. Score: 100
**Sources:** National Insurance spending is consolidated into the spending figures in the Economic and Social Outlook, March 2014, including detailed information on welfare spending in Table 4.28 "Welfare cap spending". The Autumn Statement 2013 announced a cap on certain items of welfare spending, excluding state pensions and the most cyclical elements of welfare, that will apply from 2015-16. The Government has asked the Office for Budget Responsibility to assess its performance against the cap and to produce an annual report on trends in welfare spending.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The prior comment has suggested that in fact the income/expenditure/financial position detail of all extra-budgetary funds is not comprehensively and systematically presented in the budget. However, the budget is a consolidated statement of the government’s fiscal position, so while it may not have the detailed breakdown of extra-budgetary funds included in the document, the consolidated impact of these funds on overall government income/expenditure is indeed reflected in the budget.

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035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

**United Kingdom**

**Score:** 100


**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The Main Estimates also include a line ‘DCLG - Local Government’ Table 3 p. 36 listing the resource DEL transfer to local governments, separate to that for DCLG the department. This provides more detail on transfers to local government. The Local Government Finance Report listed above is indeed very detailed and provides information on how revenues will be allocated to English local government (not Scotland, Wales or Northern Ireland). However, and in line with discussions in other areas, this document is not listed as being part of the EBP or Supporting EBP Documents. Again, there is the issue that the UK government does provide a huge amount of information on its budget and fiscal operations, but it doesn't necessarily release it all at once through the EBP. Whether that means a poor score on the index is up to IBP I think. Perhaps the reviewer should all this as a Supporting Document?
036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
E. Not applicable/other (please comment).

United Kingdom

C. Score: 33

Sources: Income-based analysis is provided in "Impact on households: distributional analysis to accompany Budget 2014". Public Expenditure Statistical Analyses presents analysis by country and region in chapter 9.

PEER REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: In a similar way to previous comments, Public Expenditure Statistical Analysis (PESA) does indeed provide different breakdowns of expenditure by country and region within the UK. However, PESA is not included by the reviewer as the EBP or a Supporting EBP Document. Therefore, technically, the EBP and Supporting Documents only contain a breakdown in terms of distributional impacts on households, which is only one alternative display of expenditure. The score should therefore be a ‘C’ on this strict interpretation. Again, IBP might want to consider if it's being overly harsh in discounting analysis and data from consideration because it is published separately to the EBP and Supporting Documents - the PESA comes out only a few weeks after the EBP is put forward and is very detailed by international standards.

RESEARCHER’S RESPONSE

My response very similar as to previous comments. I agree technically, but also with the concern that being overly rigid introduces systematic bias that distorts the UK assessment. The PESA information is, in my view, useful and much better than what I know from many other OECD countries. Again, it seems IBP needs to consider its view on this.

IBP COMMENT

We agree with the peer reviewer, the PESA is not an EBP supporting document.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: Any grants from Departments to public corporations are specified in the Estimates, and annual Departmental Reports provide further details including narrative discussion. For example, items for the BBC are reflected in the Main Supply Estimates for the Department for Culture, Media and Sport (DCMS).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

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United Kingdom

C.

Score: 33

Sources: There are no quasi-fiscal activities by state-owned banks or enterprises as far as I am aware. Since 2007, the Treasury has made a series of interventions to support the financial stability of the UK banking system. These interventions are discussed in HM Treasury's Annual Report and Accounts, e.g. 2012-13, chapter 4. The National Audit Office has produced several reports on the financial stability interventions: http://www.nao.org.uk/highlights/taxpayer-support-for-uk-banks-faqs/. The Government’s acquisition of majority shares in some banks during the crisis might have increased the potential for quasi-fiscal activities, but these shareholdings are managed transparently by UK Financial Investments (UKFI), which was created in November 2008 with HM Treasury as its sole shareholder. Its Framework Document (October 2010 version) requires that it “respects the commercial decisions of the financial institutions”. UKFI produces an Annual Report and Accounts that reports in detail on these shareholdings, e.g. UK Financial Investments Ltd, Annual Report and Accounts 2013-14. See further http://www.ukfi.co.uk

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: A few issues: 1) The Economic and Fiscal Outlook 2014 contains on p. 154 information on the government's involvement in financial interventions. Are these 'quasi-fiscal' activities? The government does intervene in various areas e.g. the Green Infrastructure Bank or the Student Loans Company to use its position to leverage cheaper loans to support its policy ambitions, which would count as quasi-fiscal activity by the above definition. 2) The reviewer is of course correct that government (via HM Treasury) has established holdings through other institutions in UK financial and other companies. It has indeed aimed to operate these at arms length and without interference. I would also guess (and it is beyond the scope of this peer review to check) that institutions such as the Student Loans Company and Green Infrastructure Bank are audited and receive 'financial health checks' of some kind. However, this information (which would collectively run to hundreds of pages of detail) is not presented in the budget document; although it must exist somewhere (as the reviewer suggests, in the annual reports and other specific reports on the institutions themselves). Again, this information is not consolidated into the EBP and Supporting EBP Documents, but almost certainly exists and is publicly available. On the basis that the EBP and Supporting EBP contain some information on some quasi-fiscal activities carried out through various government-backed and created institutions, I would score this a 'c', but as noted above I would strongly suspect there is significant public information available on these quasi-fiscal activities - they are just not all consolidated into the EBP and Supporting EBP Documents.

RESEARCHER'S RESPONSE
This is a difficult question. I find the comments reasonable, and would support scoring this a (c).

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0

Sources: The answer is "d" since this information is not in the EBP, although information on financial assets is available elsewhere. The main source for this is chapter 8 of HM Treasury's Annual Report and Accounts 2012-13. Departmental Annual Reports and Accounts also contain details of financial assets held by departments, e.g. the "Notes" section from p. 114 onwards in the Department for Business, Innovation and Skills Annual Report and Accounts 2012-13.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

United Kingdom

D.  
Score: 0

Sources: The answer is scored “d” since the available information, which is very comprehensive, is not contained in the EBF. In a listing of more than 1000 pages, the National Asset Register covers fixed assets of central government (last updated 2007): http://www.official-documents.gov.uk/document/cm70/7022/7022.asp In addition, the audited Whole of Government Accounts (first published in November 2011 for fiscal year 2009-10) consolidate financial statements for public sector organizations in the UK to produce a national picture. The 2012-13 WGA state that "Government owns £1,268 billion of assets of which the largest category of £745 billion is property, plant and equipment" (p. 178).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

United Kingdom

E.  
Score: 0

Sources: Accounting and budgeting is on an accruals basis.
042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Contingent liabilities are itemised in Note K of Part III of a departmental Estimate in the Main Supply Estimates 2014-15. E.g., the Ministry of Defense lists all contingent liabilities above a threshold of £300,000 as well as "unquantifiable" contingent liabilities. An example of the latter is "Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965" (p. 354).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: Budget 2014, Annex B discusses "The UK’s long-term debt challenge". In addition, as recommended by the OECD Best Practices for Budget Transparency (1.7), there is a dedicated and in-depth analytic report on the long-term sustainability of public finances. The independent Office for Budget Responsibility publishes a detailed Fiscal Sustainability Report in July each year, which replaced an earlier series (the annual Long Term Public Finance Report) published by HM Treasury between 2002 to 2009. The reassignment of this work to the OBR increases the credibility of the analysis.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

United Kingdom

E.

Score: 0

Sources: The UK is not a recipient of donor funds.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: Policy decisions (including tax expenditures) are costed in the Autumn Statement 2013 (chapter 2) and Budget 2014 (chapter 2), and verified by the OBR in Annex A of the relevant Economic and Fiscal Outlook. HM Revenues and Customs provides lists of major and minor tax expenditures, including where the costs are not known: https://www.gov.uk/government/collections/tax-expenditures-and-ready-reckoners

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score, but to note the Budget, Autumn Statement and Economic Outlook contain information on new tax expenditure decisions. The HMRC documents referenced contain information on the total cost of tax reliefs and expenditure; however strictly speaking it is NOT part of the EBP or EBP Supporting Documentation. This is the same issue as noted in several previous responses i.e. information is available, but technically not as part of the EBP.

046. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

United Kingdom
Earmarked taxes have proven problematic in the UK, e.g. the Road Fund was set up in 1921 and financed by earmarked taxes, but frequently raided for general revenue and closed down in 1937. Occasionally, the government makes political promises that certain revenues will go towards a certain expenditure. In the Main Supply Estimates, Part III Note B of a departmental Estimate shows the "Analysis of Departmental Income" (current and capital) that is used to offset gross spending by that department. Only income set out in this note may be retained by the department. Any other income has to be surrendered to the Consolidated Fund. Prior year data are shown for a comparison.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

**United Kingdom**

A. Score: 100

**Sources:** Revenue and spending measures are motivated in the narrative of the Autumn Statement and the Budget.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented,
along with a narrative discussion.

**B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

**C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

**D.** No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

**E.** Not applicable/other (please comment).

**United Kingdom**

**A.**  
**Score:** 100

**Sources:** Spending priorities are set for a multi-year period in periodic spending reviews, which fix departmental spending limits (excluding spending that is annually managed, such as benefits and debt interest payments). The last major Spending Review took place in 2010 and covered the period 2010-11 to 2014-15. Spending Round 2013 set out spending plans for an additional year, 2015-16. Annual budgets have to be consistent with this multi-year framework, and policy decisions are motivated with reference to it. See Budget 2014, chapter 2. Question 55 gives further details on the Spending Review.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

049. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**A.** Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

**B.** Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

**C.** Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

**D.** No, nonfinancial data on inputs to be acquired are not presented.

**E.** Not applicable/other (please comment).

**United Kingdom**

**D.**  
**Score:** 0

**Sources:** This item is scored "d" since this information is not in the EBF as defined here, but it is readily accessible online. The UK government’s previous performance management system (Public Service Agreements) was replaced in 2010 by Departmental Business Plans, which contain "input" and "impact" indicators that are tracked online at http://transparency.number10.gov.uk. Departments vary in terms of the quality and timeliness of reporting in relation to these indicators. For example, the Department for International Development has an input indicator "Average unit price of long-lasting insecticide treated bed nets procured". See also questions 50 and 51.
050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0

Sources: This item is scored "d" since this information is not in the EBF as defined here, but it is readily accessible online. The UK government's previous performance management system (Public Service Agreements) was replaced in 2010 by Departmental Business Plans, which contain "input" and "impact" indicators that are tracked online at http://transparency.number10.gov.uk. Departments vary in terms of the quality and timeliness of reporting in relation to these indicators. For example, the Department for Education's "Impact Indicator 19" is called "Teaching (of English, maths and science) by teachers with qualifications in a relevant subject". See also question 51.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0
Sources: Some performance measures are associated with targets, but these are not part of the EBP. See also question 50. The Departmental Business Plans contain completion targets for specified actions. For example, under the coalition government priority “Deliver a sustainable and customer-focused railway” the plan of the Department for Transport lists as an action “Support further transformation of the network through capacity improvements and electrification” and promises to “Support major infrastructure investment in London, including the Tube upgrade programme to improve reliability and capacity on the London Underground, by providing funding to Transport for London (TfL)” by March 2015. Some Departmental Business Plans still contain other performance targets, e.g. under the priority “To enable better health and wellbeing for all” the Department of Health aims to “Help children to make the best start in life” that includes the target “Double the number of parents who benefit from receiving high quality advice and information from the Information Service for Parents” by March 2015. In May 2014, the status was reported as “complete”: “Over 300,000 users have subscribed to the Information Service for Parents since its launch in 2012, achieving early the target of 300,000 subscribers by 2015.”

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: "Impact on households: distributional analysis to accompany Budget 2014"

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0

Sources: This process is internal to government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

United Kingdom
055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's expenditure policies and priorities is not presented.
E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Spending priorities are set for a multi-year period in periodic spending reviews, which fix departmental spending limits (excluding spending that is annually managed, such as benefits and debt interest payments). The last major Spending Review took place in 2010 and covered the period 2010-11 to 2014-15. Spending Round 2013 (also sometimes called “Spending Review 2013”) set out spending plans for an additional year, 2015-16, including additional savings of over £11 billion. The independent Office for Budget Responsibility assesses twice a year whether the government has a greater than 50 per cent probability of hitting its fiscal targets under existing policy: (i) to achieve a cyclically-adjusted current balance by the end of the rolling, five-year forecast period, and (ii) public sector net debt as a percentage of GDP to be falling at a fixed date of 2015-16. If the OBR judged this to be unlikely, then it would be up to the government to set out an appropriate policy response in the Autumn Statement or in the Budget in the spring. See Economic and Fiscal Outlook, December 2013, “Performance against the Government's fiscal targets” (chapter 5) and “Fiscal outlook” (chapter 4).

Peer Reviewer

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: To note - the Spending Review document is not listed in the original Table 1 as an EBP or Supporting EBP Document. The reviewer is correct that this document informs spending strategy and decisions, but again it will be up to IBP to decide whether the fact it is not published each year at budget time makes it invalid for consideration. The Autumn Statement itself - the pre-budget statement - contains a discussion of all the issues listed above in any case.
056. Does the Pre-Budget Statement present information on the
government's revenue policies and priorities that will guide the
development of detailed estimates for the upcoming budget?
(The core information must include a discussion of revenue
policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

United Kingdom
A.
Score: 100

Sources: The independent Office for Budget Responsibility assesses twice a year whether the government has a greater than 50 per cent probability of hitting its fiscal targets under existing policy: (i) to achieve a cyclically-adjusted current balance by the end of the rolling, five-year forecast period, and (ii) public sector net debt as a percentage of GDP to be falling at a fixed date of 2015-16. If the OBR judged this to be unlikely, then it would be up to the government to set out an appropriate policy response in the Autumn Statement or in the Budget in the spring. See Economic and Fiscal Outlook, December 2013, "Performance against the Government's fiscal targets" (chapter 5) and "Fiscal outlook" (chapter 4).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related
to government borrowing and debt: the amount of net new
borrowing required during the budget year; the total debt
outstanding at the end of the budget year; and interest
payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

United Kingdom
A.
Score: 100

Sources: Autumn Statement 2013, Table 1.4 “Overview of the OBR's central fiscal forecast”, and Table B.4 “Total Managed Expenditure: OBR forecast”. Economic and Fiscal Outlook, December 2013, chapter 4.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Autumn Statement 2013, Table B.4 “Total Managed Expenditure: OBR forecast”. Economic and Fiscal Outlook, December 2013, chapter 4.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

United Kingdom

B. Score: 67
**Sources:** The Supply and Appropriation (Main Estimates) Act 2013 authorises expenditure by administrative unit and distinguishes current and capital spending.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**060. Does the Enacted Budget present expenditure estimates for individual programs?**

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**United Kingdom**

D. Score: 0

**Sources:** The Supply and Appropriation (Main Estimates) Act 2013 distinguishes annually managed expenditure from the departmental expenditure limit, and current from capital expenditure. However, the subheads provided in the Main Supply Estimates are not used as a basis for these appropriations.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

**United Kingdom**

B. Score: 0

**Sources:** No, the Finance Act contains tax legislation. Detailed revenue information is in the budget documentation tabled by the executive (see answers to questions 11 and 12).

**PEER REVIEWER**
062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

United Kingdom

Score: 0

Sources: The Finance Act contains tax legislation that affects various sources of revenue as required (see also question 61). Detailed revenue information is in the budget documentation tabled by the executive (see questions 11 and 12).

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

United Kingdom

Score: 0

Sources: No, this information is in the budget proposal (see questions 13 and 14), but not in the Finance Act. The financing remit of the Debt Management Office (DMO) is usually published as part of the Budget announcements, e.g. "DMO Financing Remit 2014-15" from 19
A revised DMO remit announcement accompanies the Autumn Statement. For further information, see [http://www.dmo.gov.uk](http://www.dmo.gov.uk) According to Lienert, I. and M.-K. Jung (2004). "The Legal Framework for Budget Systems: An International Comparison." OECD Journal on Budgeting Special Issue 4(3), pp. 427-8: "There is no separate public debt act. Instead there are a number of statutes, several of which provide H.M. Treasury with considerable power in the management of public debt, including proposing debt limits to the government for fiscal management purposes and the issuing of securities under the 1877 Treasury Bills Act. The National Loans Act 1968 (itself an amendment of s. 21, [Exchequer and Audit Departments] Act 1866) establishes a statutory fund, the National Loans Fund (NLF), used to finance central government operations through borrowing. H.M. Treasury has wide discretion as to how to raise money by borrowing using the NLF. The United Kingdom Debt Management Office manages the Debt Management Account, which was established under the Finance Act 1988, which amended the National Loans Act 1968. H.M. Treasury's wide powers for acquiring, holding, transferring or redeeming securities are spelt out in Schedule 5A to the original 1968 Act. The Finance Act 2003 amended the National Loans Act 1968 to repeal the cap on borrowing by the Debt Management Office."

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**064. What information is provided in the Citizens Budget?** (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

**United Kingdom**

C.

**Score:** 33

**Sources:** "Budget 2014: Key Announcements" discusses the deficit and selected policy announcements.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**065. How is the Citizens Budget disseminated to the public?**

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

United Kingdom

C.

Score: 33

Sources: https://www.gov.uk/government/news/budget-2014-key-announcements

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0

Sources: No.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are "citizens" versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

**United Kingdom**

**B.**

**Score:** 67


**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

**United Kingdom**

**B.**

**Score:** 67

**Sources:** The monthly Public Sector Finances release (tables PSF3) contains information on current and capital expenditure by the central government. In June 2010, HM Treasury published raw data from the COINS database (the predecessor to OSCAR) for the years 2005/06 to 2009/10. From September 2012 onwards the data releases have been made from OSCAR, the new accounting system. These quarterly data releases provide monthly in-year spending details for each department: [https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database](https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**069. Do the In-Year Reports present actual expenditures for individual programs?**
A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

**United Kingdom**

**Score:** 33

**Sources:** The OSCAR releases are highly disaggregated (further summary tables would be helpful):

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** The questions asks about whether in-year reports present actual expenditures according to programmes. From reviewing the OSCAR data set, it provides information on in-year expenditure according to administrative classification (i.e. Ministry, department or agency doing the spending) but not by programme of spend (i.e. what the money is being spent on e.g. primary education; animal welfare). Reviewing other in-year expenditure sources identified in table 1 (ONS Public Sector Finance releases; DMO debt updates) doesn't reveal information on spend by programme either.

**RESEARCHER’S RESPONSE**

It is difficult to score this. The releases give information on sub-segments, which are explained as follows: “This dimension records the function associated with the data – similar to a cost centre. The codes and descriptions are maintained by departments. The objects do not necessarily correspond to particular programmes (though in some cases they may). They are not used consistently across depts. as they choose the level of granularity subject to minimum Treasury requirements.” Answer (d) thus seems harsh, although it is true that the consistency of the breakdown with programs is impossible to judge. Option (c) may be defensible - IBP should decide.

**IBP COMMENT**

The information presented for some sub-segments can be considered as program level details. C is accepted.

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070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

**United Kingdom**
A. Score: 100

Sources: The Public Sector Finances release compares actual monthly and year-to-date expenditure with the same period in the previous year, see e.g. Table PSF3A.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

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United Kingdom

A. Score: 100

Sources: Public Sector Finances, Table PSF3B contains a breakdown of current receipts.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

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United Kingdom

A. Score: 100

Sources: Public Sector Finances, Table PSF3B contains a breakdown of current receipts.
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Public Sector Finances, Table PSF3B allows comparisons with actual annual totals as well actual revenues for the same month in preceding years.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The table cited (PSF3B) does not compare actual receipts (from various sources) with either (i) the original budget estimate for receipts; or (ii) the same period in the previous year. This is done at an aggregate level in a different part of the same document (Tables 1a and 1b, and Table 2). They use the OBR forecasts for this exercise, which are adopted by the UK government as its own.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Public Sector Finances, PSF3 tables.
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: UK Debt Management Office, Quarterly Review, April 2014. The Public Sector Finance release provides a less detailed breakdown of public sector consolidated gross debt each month.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
D. No, the estimates for macroeconomic forecast have not been updated.
E. Not applicable/other (please comment).

United Kingdom

A.
Score: 100

Sources: Economic and Fiscal Outlook, December 2013, esp. chapter 3.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Economic and Fiscal Outlook in December does indeed contain this kind of information, however, according to Table 1, it is the Autumn Statement that is the 'Mid-Year Review document', not the Economic and Fiscal Outlook. In practice the Autumn Statement's discussion of the macroeconomic context is derived from the Economic and Fiscal Outlook. It could be easier to add the EFO as a 'Mid-Year Review document' to the list as well, if this is possible.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
D. No, expenditure estimates have not been updated.
E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: Economic and Fiscal Outlook, December 2013, esp. chapter 4.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Again, the document listed in the original Table 1 as being the Mid-Year Review is the Autumn Statement, not the Economic and Fiscal Outlook, although the EFO does inform the discussion in the Autumn Statement. Again, perhaps the EFO could be included as a 'Mid-Year Review' document.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0

Sources: No.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Economic and Fiscal Outlook, December 2013, chapter 4.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree that the OBR's Economic and Fiscal Outlook December 2013 contains updated projections for revenues that the government will then use as its own, but this document is not listed as the ‘Mid-Year Review’ document in the original Table 1. The document listed as such is the Autumn Statement; however since the government uses the OBR forecasts as their own they are essentially saying the same thing.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Economic and Fiscal Outlook, December 2013, Table 4.5 “Current receipts”.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As above, yes, the Economic and Fiscal Outlook presents revised estimates of receipts by category; but as noted the EFO is not the document identified as the ‘Mid Year Review’ in Table 1. This is the Autumn Statement; although as noted the Autumn Statement uses the OBR forecasts as its own, so it does reflect these decisions.

082. Does the Mid-Year Review of the budget present individual sources of revenue?
A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Economic and Fiscal Outlook, December 2013, Table 4.5 “Current receipts”.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As above, the EFO does indeed have this information, and it is used to inform the Autumn Statement; but the identified ‘Mid Year Review’ document is the Autumn Statement; which does not contain this level of detail in the documentation.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Economic and Fiscal Outlook, December 2013, chapters 4 and 5.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Same comments as before. The Economic and Fiscal Outlook does contain this data; but it is not identified as the Mid Year Review document in the original Table 1.
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: The Annual Report and Accounts published by each central government department contain a "Statement of Parliamentary Supply" and some narrative information, e.g. HM Treasury, Annual Report and Accounts 2012-13, chapters 4 and 8 (the Statement of Parliamentary Supply is on p. 103). The Office for Budget Responsibility's Economic and Fiscal Outlook discusses developments since the publication of the previous forecasts. In addition, the OBR now publishes a detailed Forecast Evaluation Report that specifically and in detail considers forecast and outturn differences for various macroeconomic variables (GDP, inflation, labour market), receipts, public expenditures and fiscal aggregates.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Whole of Government Accounts for the year ending 31st March - published June 2014 - also contains finalised cross-government outturns on a number of economic categories. It does not contain outturn vs. original budget/estimate for each department, however. As the reviewer notes, this is found in each department's annual report and accounts.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

United Kingdom
A. Score: 100


Peer Reviewer
Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

United Kingdom

C. Score: 33

Sources: The OBR's Forecast Evaluation Report 2013 has information on welfare benefit programmes and compares forecast and actual amounts, e.g. Table A.8 "Breakdown of March 2012 social security benefit forecast errors for 2012-13".

Peer Reviewer
Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
E. Not applicable/other (please comment).

United Kingdom
This answer is scored "d" since revenue estimates are not "enacted". The Finance Act deals with tax provisions (rates, base, exemptions, etc) but not revenue estimates. However, note that the Office for Budget Responsibility's Forecast Evaluation Report 2013 examines and analyses differences between its forecast and actual figures for revenues in chapter 3 "The public finances", e.g. Chart 3.3 "Errors in forecasting receipts, spending and net borrowing".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: Forecast Evaluation Report 2013, chapter 3 "The public finances", e.g. Table A.3 "Breakdown of March 2012 receipts forecast errors for 2012-13"

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100
090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

United Kingdom

C.

Score: 33


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is
A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Departmental Business Plans contain "input" and "impact" indicators that can be tracked online at http://transparency.number10.gov.uk. Annual reports also provide a progress update with a narrative discussion, e.g. HM Treasury, Annual Report and Accounts 2012-13, pp. 14-19.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Annual reports from individual departments do update and assess progress against targets previously agreed to regarding non-financial inputs. To note - the original Table 1 does not identify departmental annual reports and accounts as a 'Year-End report'. To note also - the coverage and rigour of 'non-financial input targets' varies between departments and they are essentially able to self-select what they should be i.e. there is no a consolidated cross government systems for measuring/monitoring/assessing a set range of non-financial inputs.
093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Departmental Business Plans contain "input" and "impact" indicators that can be tracked online at http://transparency.number10.gov.uk. Annual reports also provide a progress update with a narrative discussion, e.g. HM Treasury, Annual Report and Accounts 2012-13, pp. 14-19.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As with the previous entry, departmental accounts and reports are not listed in Table 1 as a 'Year End' report although they do fulfil that function in this instance.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).
United Kingdom

C. Score: 33

Sources: Forecast Evaluation Report 2013, Table A.7 "Breakdown of June 2010 social security benefit forecast errors for 2012-13"

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

United Kingdom

B. Score: 67

Sources: Forecast Evaluation Report 2013, Table A.3 "Breakdown of March 2012 receipts forecast errors for 2012-13" includes receipts from National Insurance contributions. Narrative discussion is not especially warranted, since total forecast error for this item was only -1.7 percent (actual 101.6 billion against 103.3 billion forecast).

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: As discussed under this issue in previous questions, I do not think that the identified budget documentation contains a complete list of extra-budgetary funds, and therefore doesn't contain a complete list of their estimates. I don't think there is a narrative or actual figures for all extra-budgetary funds and therefore there cannot be a real discussion of the difference between original estimates and actual outcome.

RESEARCHER'S RESPONSE

It seems to me that the question is not about the completeness of the original estimates, only about whether outcomes are presented against the original estimates.

IBP COMMENT

We agree with the researcher, B is accepted as the differences between original estimates and actual outcomes are presented
096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: These are part of the annual reports produced by departments. See e.g. HM Treasury, Annual Report and Accounts 2012-13, chapter 8 "Resource Accounts".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The UK government also published 'Whole of Government Accounts'. This is relatively rare internationally and it has taken the UK government a long while to get to the point where it can. Given the amount of information to be consolidated, these usually appear some months after the end of the year and for 2012-13 was over a year in the making (published June 2014). The answer above is correct - departments release an audited financial statement in their annual reports.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: See http://www.nao.org.uk

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: The Comptroller and Auditor General has a statutory responsibility to audit the financial statements of all central government departments, agencies and other public bodies, and to report the results of this examination to Parliament. In 2012-13, the CAG certified 437 accounts in 355 individual organisations.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
D. No extra-budgetary funds have been audited.
E. Not applicable/other (please comment).

United Kingdom

A. Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
B. No, the annual Audit Report(s) does not include an executive summary.
C. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: See reports at http://www.nao.org.uk/major-outputs/

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The reviewer is correct that NAO value for money and performance audit reports contain extensive narrative summaries, including executive summaries. However, I think this question relates more to the audited financial statements and accounts of departments. These are more akin to the 'audited reports' I think the question is referring to. I have reviewed the HM Treasury 2012-13 annual report and audited accounts, and there is indeed a narrative discussion and summary of findings and this could be considered an executive summary (although it does not use that term).

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: Government departments respond to Public Accounts Committee reports through a Treasury Minute: https://www.gov.uk/government/collections/treasury-minutes

PEER REVIEWER
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0

Sources: There are no regular tracking reports. However, the NAO does occasionally produce stand-alone follow-up reports on particular topics, e.g. "Update on preparations for Smart Metering" (5 June 2014).

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

United Kingdom
Sources: Parliament has the Scrutiny Unit, which is meant to provide specialist expertise to select committees, especially (but not exclusively) on financial matters and on draft bills. It has about 14 staff, including one economist and one statistician. See http://www.parliament.uk/mps-lords-and-offices/offices/commons/scrutinyunit/ The Institute for Fiscal Studies is an external body that carries out budget-related analyses and that Parliament could draw on more extensively. See http://www.ifs.org.uk

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

United Kingdom

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

**United Kingdom**

**B.**

**Score:** 67

**Sources:** The Chancellor’s Autumn Statement provides a formal opportunity for Parliament to discuss public finance and macroeconomic issues ahead of the tabling of the budget in spring, but legislative influence is very limited.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

**United Kingdom**

**C.**

**Score:** 33

**Sources:** The Chancellor of the Exchequer presented Budget 2014 to Parliament on 19 March 2014. The 2014-15 fiscal year started on 1 April 2014.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.
D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0

Sources: The Supply and Appropriation (Main Estimates) Bill 2013 was approved by the Commons on 4 July 2013 and by the Lords on 15 July 2013, and received Royal Assent on 17 July 2013, the same day as the Finance Bill 2013. The 2013-14 fiscal year commenced on 1 April 2013.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

United Kingdom

C.

Score: 33

Sources: Standing Order No. 48 of the House of Commons reserves the right to financial initiative for the Government. Parliament can cut existing items only. Formally, these are self-imposed constraints. In practice, Parliament no longer amends the budget. The last government defeat over estimates dates back to 1921. Nowadays, an amendment to the executive budget proposal would be considered a vote of no confidence and cause the fall of the government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between
administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

United Kingdom

C.

Score: 33

Sources: An appropriation for a department usually covers several administrative units. For instance, the funds under the departmental expenditure limit (DEL) of the Department for Education in the Supply and Appropriation (Main Estimates) Act 2013 cover "both the Department itself, its Executive Agencies and Arms Length Bodies (ALBs), the Children and Family Court Advisory and Support Service, the Children's Commissioner and expenditure associated with Academy activities" (p. 7). Departments can fire funds within a budgetary limit, which may cover several administrative units. However, virement cannot take place between voted budgetary limits, e.g. from the Department for Education to the Ministry of Defence or vice versa, without parliamentary approval.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The description the reviewer gives of the process of virements is correct - (1) that movements within a voted estimate between administrative units within the same vote are not actively approved; and (2) that movements between votes requires a supplementary estimate (and notification to Parliament of a reason why there is a supplementary estimate for that vote). None of the options presented in the questionnaire capture this subtlety entirely; but I would say that the answer is (c) - the executive is required by law to obtain approval from the legislature (i.e. for a major shift between votes) but in practice this is not really necessary (i.e. because a great deal of reallocation can be done within a vote). The definition of (d) is that 'there is no law of regulation requiring it to obtain such prior approval' which is not true if the executive is applying for a supplementary estimate to change a vote total. However, as noted, none of the options fully capture the UK experience here, so there is no single correct answer.

RESEARCHER'S RESPONSE

A score of (c) is fine.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within
administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0

Sources: Main Supply Estimates 2014-15, p. 8: “Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by Non-Departmental Public Bodies and other arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the “subheads” against which the Treasury will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although departments may not vire if the amount is significant in relation to the Estimate as a whole or if the expenditure is novel or contentious. Departments may not vire into administration spend from programme spend, without the agreement of the Treasury, which would only be agreed if the administration budget has sufficient cover. Virement cannot take place between voted budgetary limits, or from a Departmental Unallocated Provision (DUP) section. There can be no virement between resource and capital provision. Virement applies only to voted provision.”

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: The appropriations approved by Parliament impose upper limits; an increase in aggregate expenditure - whether based on unexpected revenues or not - would require parliamentary approval, although there is limited flexibility in cases of contingencies. Lienert and Jung (2004: 425-426): “Fees collected or proceeds of assets sales by departments may be retained and used by them, outside the
Consolidated Fund. The amounts expected in the upcoming fiscal year are separately approved in the supply estimates. Should actual fees collected or asset sales revenues be higher than projected, departments may not spend these revenues, unless Parliament provides authority through the adoption of a supplementary estimate.” Lienert, I. and M.-K. Jung (2004). “The Legal Framework for Budget Systems: An International Comparison.” OECD Journal on Budgeting Special Issue 4(3).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.
B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).
C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Central Government Supply Estimates 2013-14, Supplementary Estimates and New Estimates, February 2014. Also refer to the answer to question 113.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
E. Not applicable/other (please comment).

United Kingdom
Additional spending can be made before parliamentary approval from the Contingencies Fund, which is limited by the Contingencies Fund Act of 1974 to two percent of authorized supply expenditure of the previous year. According to the Supply Estimates Guidance Manual, July 2011: "The Contingencies Fund enables the Treasury to make repayable cash advances to departments for urgent services, in anticipation of provision for those services by Parliament" (para. 5.5). "Use of the Fund can only be considered where it would clearly be contrary to the public interest to delay expenditure until parliamentary approval has been obtained and where there are no reasonable grounds to doubt that Parliament is willing to approve any necessary enabling legislation, the increased net cash requirement and any associated resource or capital provision" (para. 5.8). Furthermore, a "vote on credit" can be used to obtain parliamentary approval for a lump sum for which the purpose can only be stated in general terms.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

**United Kingdom**

A. Score: 100

**Sources:** Public Accounts Committee, see http://www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.
116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: According to section 14 of the Budget Responsibility and National Audit Act 2011, "Her Majesty may remove the Comptroller and Auditor General from office on an address of both Houses of Parliament". This provision replaced section 1(1) of the 1983 National Audit Act, which read: "The power of Her Majesty under section 6 of the Exchequer and Audit Departments Act 1866 (appointment of Comptroller and Auditor General) shall be exercisable on an address presented by the House of Commons, and no motion shall be made for such an address except by the Prime Minister acting with the agreement of the Chairman of the Committee of Public Accounts." Note that the Chair of the Public Accounts Committee (PAC) is by convention a member of the opposition.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: The National Audit Office (NAO) is funded directly by a parliamentary supply grant agreed by the Public Accounts Commission, a parliamentary body that is distinct from the Public Accounts Committee (PAC): http://www.parliament.uk/business/committees/committees-a-z/other-committees/public-accounts-commission/

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process
119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

United Kingdom

B.

Score: 67

Sources: The Office for Budget Responsibility, an independent body, has published "A brief guide to the public finances" (April 2014) that explains key concepts in clear language. HM Treasury's publication "Managing Public Money" (July 2013) contains a glossary with some relevant definitions.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

After review, the researcher keeps his original answer selection "a", but to maintain consistency of responses across countries, IBP changed the answer from "a" to "b." The Guide cited by the researcher shows the main components of the budget: "revenue, expenditure, deficit/surplus and debt." It is a mix between a Citizens Budget for 2014/15 and a Glossary that in fact includes only a few definitions.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).
United Kingdom

C.

Score: 33

Sources: The Treasury has no legal obligation to consult the public, but in the past it has on occasion decided to seek public input. The government that took office in 2010 made a formal promise to hold consultations on significant tax policy changes (“Tax Policy Making: A New Approach”, June 2010). This approach is not routinely followed in the formulation or execution of spending plans.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: The purpose of a consultation is generally clear. Background documentation is provided where required and well in advance. For instance, the Treasury announced a consultation on “Social investment tax relief: enlarging the scheme” on 10 July 2014, with a deadline of 19 September 2014. A 36-page document summarised the key issues and gave 28 questions for the consultation (chapter 5). Another example is the consultation “Tax-Free Childcare: consultation on childcare account provision” that ran from 23 May 2014 to 27 June 2014, launched with a 25-page background document.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?
A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

United Kingdom

D.
Score: 0

Sources: Not applicable, consultation is focused on policy formulation.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

United Kingdom

B.
Score: 67

Sources: While consultation on certain tax policy measures can be detailed and timely, meaningful public input is not legally required nor sought in practice to support decisions about priorities or trade-offs in public spending. The Treasury invites public input ahead of the budget, but it is unclear how this process affects the budget. In July 2010, the recently-appointed Chancellor George Osborne launched a website where the public could submit ideas for spending cuts. It attracted many and often humourous suggestions. The government accepted three of the ideas for savings submitted to this Spending Challenge website. https://www.gov.uk/government/news/government-implements-saving-ideas-submitted-through-the-spending-challenge https://www.gov.uk/government/publications/budget-representations-guidance

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0

Sources: Not applicable.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

United Kingdom

B.

Score: 67
Sources: Treasury consultations are concluded with a formal report, e.g. “Theatre tax relief: summary of responses” (June 2014). However, budget representations do not receive a bespoke written reply.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

United Kingdom

A.

Score: 100

Sources: The Treasury Select Committee considers macroeconomic and revenue issues, which has included testimony from the Office for Budget Responsibility, the private sector, and think tanks such as the Institute for Fiscal Studies. http://www.publications.parliament.uk/pa/cm201314/cmselect/cmtreasy/1189/1189.pdf

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I would suggest a relatively more optimistic score. From the document and brief discussion form the reviewer, I would say that the range of institutions regularly consulted on macro/fiscal framework issues counts as a 'wide range of constituencies'. P. 118 of the attached documents lists the witnesses heard and written evidence received.

RESEARCHER'S RESPONSE
This is rather subjective, it is difficult to judge the difference between "a wide range" and "some" constituencies. Here financial services dominate, I would think there is scope to broaden input from groups that worry about distributive impacts (like Age UK), and other independent economists (like IFS). Can IBP advise?

IBP COMMENT
A can be accepted if we compare the UK to other countries
127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

United Kingdom

B.

Score: 67

Sources: Departmental select committees have a mandate to scrutinize the annual reports and accounts of their relevant departments and hold sessions in which they receive testimony from ministers and civil servants. For an example, see the Defence Select Committee's report "The Ministry of Defence Main Estimates 2014–15". http://www.publications.parliament.uk/pa/cm201415/cmselect/cmdfence/681/681.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

United Kingdom

D.

Score: 0
129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: Yes, see questions 126 and 127 for examples. Committee reports are available from the parliamentary committee website: http://www.parliament.uk/business/publications/committees/

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.
D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.
E. Not applicable/other (please comment).

United Kingdom

A.
Sources: There are formal and accessible mechanisms that members of the public use to alert the NAO of issues that may require investigation: The Comptroller and Auditor General, the Auditor General for Wales and the Comptroller and Auditor General for Northern Ireland are prescribed persons under the Public Interest Disclosure Act 1998, to whom external disclosures can be made relating to “the proper conduct of public business, fraud, value for money and corruption in relation to the provision of centrally-funded public services”. See http://www.nao.org.uk/contact-us/whistleblowing-disclosures/. In one case, a whistleblower who submitted information to the Public Accounts Committee and the NAO was subsequently intimidated by his employer. See "HMRC criticised for using terror laws against tax whistleblower", The Guardian, 24 March 2014 (http://www.theguardian.com/politics/2014/mar/24/hmrc-criticised-mps-terror-law-tax-whistleblower-hodge); "How HMRC treated its Goldman Sachs tax deal whistleblower as a criminal", The Guardian, 29 April 2013 (http://www.theguardian.com/politics/2013/apr/29/hmrc-goldman-sachs-tax-osita-mba). The NAO responded constructively to this scandal with two investigations into whistleblowing in government: “Government whistleblowing policies” (January 2014) and “Making a whistleblowing policy work” (March 2014). In addition, members of the public can submit concerns about public spending to the NAO. See http://www.nao.org.uk/contact-us/. In response to allegations or information about wrongdoing, the NAO can and does carry out “investigations”. See http://www.nao.org.uk/about-us/what-we-do/investigations/ and the response to question 133 for more information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

United Kingdom

C.

Score: 33

Sources: Some reports of the NAO draw on evidence from focus groups or online consultations or surveys, e.g. "NAO Briefing: The education of Service children: findings of a National Audit Office consultation" and "Digital Britain 2: Putting users at the heart of government's digital services".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

United Kingdom

A. Score: 100

Sources: In addition to a website that publicises its audit work (http://www.nao.org.uk), the NAO uses several other mechanisms of communication to make the public aware of audit findings, including press releases (http://www.nao.org.uk/category/press-release/), Twitter (https://twitter.com/naoorguk), Pinterest (http://www.pinterest.com/naoorguk/), YouTube (https://www.youtube.com/user/NationalAudit/) and Facebook (https://twitter.com/naoorguk). NAO reports are also accompanied by an effective and accessible executive summary. Moreover, the Comptroller and Auditor General and NAO staff attend the twice-weekly hearings of the Public Accounts Committee, where audits receive public and press attention.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

United Kingdom

D. Score: 0

Sources: In response to allegations of or information on wrongdoing, the NAO can and does carry out “investigations”. Examples and a link to the full listing are here: http://www.nao.org.uk/about-us/what-we-do/investigations/. For instance, the November 2013 investigation “The Ministry of Justice's electronic monitoring contracts” found that two private sector contractors (Serco and G4S) were overcharging for
Services - either charging after the work had ended, when they provided no services, or charging several times for the same person. As required by INTOSAI, the NAO has full autonomy in determining its audit programme. NAO produces a transparency report that “gives an overview of how our audit practice is organised, the audit work we do and how our quality and quality assurance processes are organised” (see also question 116 above).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.