

Open Budget Survey 2017

Questionnaire

United Kingdom

January 2018

COUNTRY QUESTIONNAIRE: UNITED KINGDOM

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016-17

Sources: Autumn Statement 2016, including the separately published distributional analysis and policy costings documents. The independent Office for Budget Responsibility publishes the underlying economic and fiscal forecast, which is presented alongside the Autumn Statement. The Treasury must use these forecasts as the basis for the Autumn Statement and no longer produces its own forecasts. The Autumn Statement functions as both a pre-budget statement as well as a mid-year review.

Peer Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: Autumn Statement 2016 was presented by The Rt Hon Philip Hammond MP to Parliament on 23 November 2016, more than four months prior to the start of the financial year on 1 April. The announced date for Budget 2017 is 8 March 2017.

Peer Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 23 November 2016

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Peer Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The Autumn Statement is released on the government's website on the day of its presentation to Parliament.

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Peer Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Peer Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Comments: Researcher: The policy costings table is available in spreadsheet form.

Peer Reviewer

Opinion: Agree with Comments

Comments: The peer review is correct that not all data sources are provided in machine readable format for the Pre-Budget Statement/Autumn Statement. However, there is a government document published alongside the Pre-Budget Statement/Autumn statement that lists all the data sources the government uses. A quick review of these data sources suggests (e.g. the Office for National Statistics) suggests that they typically do provide machine-readable data to download. So, the government Pre-Budget Statement/Autumn Statement does not provide machine-readable data itself, but it indicates where it can be found. Nevertheless the score of the reviewer is technically correct.

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Peer Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Autumn Statement 2016

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Peer Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: Autumn Statement 2016: some of the things we've announced

Comments: Researcher: IBP no longer accepts the press releases with the budget and the autumn statement as citizens budget publications. This largely reflects IPB's reassessment of OBS standards, rather than a fundamental change in UK practices.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the reviewer here. There is not a separate 'Citizen's Budget' but the UK government publishes summaries of these fiscal events (e.g. the press release covering key announcements). In the context of the UK - with a high-capability media able to analyse government budget policy from a number of angles for consumption by the public - there is arguably less need for such a document. There is perhaps even less need for such a document to be produced four times a year at each of the stages of the budget cycle. The information HMT sets out in the budget documents is pretty extensive, which also reduces the need for separate summaries.

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: Budget 2016 The fiscal year runs from 1 April to 31 March of the following year. Economic and fiscal forecasts underpinning the budget are published separately by the Office for Budget Responsibility, the UK's independent fiscal council.

Peer Reviewer

Opinion: Agree with Comments

Comments: The researcher has highlighted HMT's 2016 Budget as the 'Executive Budget Proposal'. This is correct that this forms the EBP for the fiscal year 2016/17. The peer reviewer has chosen the 2016 Autumn Statement as the 'Pre-Budget Statement' for this exercise. It should be noted that the 2016 Autumn Statement is the Pre-Budget Statement for the financial year 2017-18 - i.e. it is the 2015 Autumn Statement (or equivalent) that would form the PBS for the EBP 2016-17. So, the researcher is looking at the latest documents; but they are not within the same PBS/EBP annual cycle.

IBP comment: IBP confirms that researcher is looking at the correct version of PBS and EBP. OBS methodology asks researcher to use the most recent document that is published before a set research cut-off date. As a result, depending on the kind of document, various fiscal years are represented within one annual budget cycle. The cut-off date for OBS 2017 was December 31st, 2016.

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 16 March 2016

Sources: N/A

Peer Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)

Sources: N/A

Peer Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 16 March 2016

Sources: <https://www.gov.uk/government/topical-events/budget-2016> (<https://www.gov.uk/government/topical-events/budget-2016>)

Peer Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: Website.

Sources: <https://www.gov.uk/government/topical-events/budget-2016> (<https://www.gov.uk/government/topical-events/budget-2016>)

Peer Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <https://www.gov.uk/government/topical-events/budget-2016> (<https://www.gov.uk/government/topical-events/budget-2016>)

Sources: N/A

Comments: Researcher: <https://www.gov.uk/government/publications/main-supply-estim...> (<https://www.gov.uk/government/publications/main-supply-estimates-2016-to-2017>) <http://budgetresponsibility.org.uk/efo/economic-fiscal-outlo...> (<http://budgetresponsibility.org.uk/efo/economic-fiscal-outlook-march-2016/>)

Peer Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: <https://www.gov.uk/government/publications/budget-2016-docum...> (<https://www.gov.uk/government/publications/budget-2016-documents>) Table 2.1: Budget 2016 policy decisions Table 2.2: measures announced Spending Review and Autumn Statement 2015 or earlier which will take effect April 2016 or later

Peer Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Budget 2016 Impact on households: distributional analysis to accompany Budget 2016 Budget 2016 policy costings Budget 2016 data sources Table 2.1: Budget 2016 policy decisions, MS Excel Spreadsheet, 24KB Table 2.2: measures announced Spending Review and Autumn Statement 2015 or earlier which will take effect April 2016 or later, MS Excel Spreadsheet, 205KB The HM Treasury website lists more than two dozen additional and related documents, including the Debt management report 2016-17 Also published by the independent Office for Budget Responsibility on the same day as the budget (16 March 2016) is the Economic and Fiscal Outlook - March 2016 The Main Supply Estimates 2016 to 2017 were published on 20 April 2016.

Sources: <https://www.gov.uk/government/publications/budget-2016-docum...> (<https://www.gov.uk/government/publications/budget-2016-documents>) <http://budgetresponsibility.org.uk/efo/economic-fiscal-outlo...> (<http://budgetresponsibility.org.uk/efo/economic-fiscal-outlook-march-2016>) <https://www.gov.uk/government/publications/main-supply-estim...> (<https://www.gov.uk/government/publications/main-supply-estimates-2016-to-2017>)

Peer Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: <https://www.gov.uk/government/news/budget-2016-some-of-the-t...> (<https://www.gov.uk/government/news/budget-2016-some-of-the-things-weve-announced>)

Comments: Researcher: IBP no longer accepts the press releases with the budget and the autumn statement as citizens budget publications. This largely reflects IPB's reassessment of OBS standards, rather than a fundamental change in UK practices.

Peer Reviewer

Opinion: Agree with Comments

Comments: As mentioned before, the UK provides extremely detailed information on the budget; and it is then reviewed and analysed by a well-developed media. The need for a citizens' budget in the UK is therefore less clear.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY2016-17

Sources: N/A

Peer Reviewer
Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 20 July 2016

Sources: The date refers to the Appropriations Act. See <http://services.parliament.uk/bills/2016-17/supplyandappropr...> (<http://services.parliament.uk/bills/2016-17/supplyandappropriationmainestimates.html>). The Finance Act received Royal Assent on 15 September 2016. See <http://services.parliament.uk/bills/2016-17/finance.html> (<http://services.parliament.uk/bills/2016-17/finance.html>).

Peer Reviewer
Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: See dates provided for previous question.

Peer Reviewer
Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 20 July 2016

Sources: See previous comments. The approved version was identical to the bill introduced on 4 July 2016.

Peer Reviewer
Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: See web links supplied earlier.

Sources: N/A

Peer Reviewer
Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://services.parliament.uk/bills/2016-17/supplyandappropr...> (<http://services.parliament.uk/bills/2016-17/supplyandappropriationmainestimates.html>) <http://services.parliament.uk/bills/2016-17/finance.html> (<http://services.parliament.uk/bills/2016-17/finance.html>)

Sources: N/A

Peer Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: See previous question.

Peer Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Finance Act 2016 Supply and Appropriation (Main Estimates) Act 2016

Sources: See previous.

Peer Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: There are no "citizen" versions of the Finance Act or the Appropriations Act.

Peer Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016-17

Sources: There is a press release ("Budget 2016: some of the things we've announced") that highlights some announcements, but this is not a fully-fledged citizens budget: <https://www.gov.uk/government/news/budget-2016-some-of-the-t...> (<https://www.gov.uk/government/news/budget-2016-some-of-the-things-weve-announced>)

Comments: Researcher: IBP does not accept the press release as a Citizens Budget. This partly reflects a reassessment of OBS standards, but at the same time the summary information that accompanies this budget is also less detailed than in years covered in previous survey rounds.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the researcher that this press release is the closest thing that the UK produces to a 'Citizens Budget'.

Researcher response: Although the press release is not a citizens budget, the link to the press release is provided to compare this item to previous survey rounds.

IBP comment: As the researcher notes, IBP does not think the Treasury's press release is acceptable as a Citizen's Budget. This press release is lacking in key details when compared to the Key Announcements released in previous years.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

a. Produced but made available online to the public too late (published after the acceptable time frame)

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Peer Reviewer
Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer
Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer
Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: N/A

Sources: N/A

Peer Reviewer
Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: N/A

Peer Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: HM Treasury: OSCAR in-year data release; 21 September 2016 Office for National Statistics: Public sector finances September 2016; 21 October 2016 UK Debt Management Office: Quarterly Review, April-June 2016; September 2016

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: This is a tale of two halves: 1) Total government expenditure. The reviewer is correct that total government expenditure as reported by the ONS figures (broken down by various economic categories but not by administrative unit) (second attachment) is done monthly; and within one month of the end of the period. 2) Expenditure by administrative unit. The detail of expenditure by administrative unit is done through the OSCAR system, which

explains in-year spending by department/ministry (first attachment). However, reviewing the government website for OSCAR suggests this is provided QUARTERLY. The quarterly figures are broken down into their constituent months, so you can identify each month's spending, but they are not released monthly. I have reviewed the OSCAR-related websites very quickly and I cannot see a facility to download yourself (which would constitute 'monthly' reports since you could do these yourself). I have reviewed a further document and found on the site below a statement that OSCAR data is available quarterly and released on the same day as the ONS public sector finances statistics.

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/601287/OSCAR-in-year-dataset-guidance.pdf

(https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/601287/OSCAR-in-year-dataset-guidance.pdf) So I am unsure what to say here - strictly speaking, government expenditure by administrative unit - according to the data provided by the reviewer - is only available for administrative units every quarter. As a result, I think this score should be a 'B'.

Researcher response: I agree that only some reports are published every month. However, OBS methodology allows for multiple In-year Reports to be cited and the use of whichever fetch the highest score as long as they all meet the timeliness criteria outlined in the guidelines.

IBP comment: The researcher has correctly interpreted the OBS methodology.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Last seven publication dates of ONS public sector finances: 21 April 2016, 24 May 2016, 21 June 2016, 21 July 2016, 19 August 2016, 21 September 2016, 21 October 2016

Sources: <https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance>
(<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance>)

Peer Reviewer

Opinion: Agree with Comments

Comments: In the previous question the reviewer defined 'In-Year Reports' to also include the OSCAR release data, which breaks down spending by administrative unit. In which case, the dates for these releases should also be included, not just the ONS total overall public sector finances data. Available here: <https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database> (https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database)

Researcher response: Thank you for adding this information.

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Website.

Sources: <https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance>
(<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance>)

Peer Reviewer

Opinion: Agree with Comments

Comments: In keeping with the response to the previous question, to be complete this should include reference to the OSCAR data releases that show data by administrative unit. These are also available on a website. Data releases for OSCAR expenditure-by-administrative-unit releases can be found on the website below <https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database> (https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database)

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <https://www.ons.gov.uk/economy/governmentpublicsectorandtaxe...>
(<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance>)

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: As with previous responses, the administrative unit in-year progress is reported quarterly by OSCAR data. The researcher had previously included these within the definition of In Year Report. The website for OSCAR administrative unit expenditure In Year Report is as follows: <https://www.gov.uk/government/collections/hmt-oscar-publishi...> (<https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database>)

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <https://www.ons.gov.uk/economy/governmentpublicsectorandtaxe...>
(<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance>)

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition, the In Year Reports for OSCAR data are also machine readable and downloadable from the following link: <https://www.gov.uk/government/collections/hmt-oscar-publishi...> (<https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database>)

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Public sector finances: Sept 2016 This ONS bulletin appears every month and reports on the UK Public Sector current budget, net borrowing, net cash requirement and net debt.

Sources: <https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes...>
(<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance>)

Peer Reviewer

Opinion: Agree with Comments

Comments: In keeping with the other points, the reviewer had previously defined the OSCAR quarterly data release by administrative unit as part of the In Year Reports. These are not covered here, but do cover an important part of the in-year financial reporting. The full title of the OSCAR In Year Reporting documents are: "OSCAR – publishing data from the database: March 2017"

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: Autumn Statement 2016. The Autumn Statement functions as both a pre-budget statement as well as a mid-year review.

Peer Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: b. (67)

Sources: 23 November 2016. The fiscal year starts on 1 April.

Peer Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 23 November 2016.

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Peer Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: The government releases the document on its website on the day of its presentation to Parliament.

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Peer Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Peer Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: The Treasury releases only the forward-looking policy costings in spreadsheet format, but the OBR's forecast document is accompanied with a larger set of machine readable material, including material that evaluates forecast changes since the budget was presented. See e.g. Table 1.3: Changes to public sector net borrowing since March.

Peer Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Autumn Statement 2016

Sources: <https://www.gov.uk/government/publications/autumn-statement-...> (<https://www.gov.uk/government/publications/autumn-statement-2016-documents>)

Peer Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: There is a press release, but this is not a fully-fledged citizens budget. (Autumn Statement 2016: some of the things we've announced, <https://www.gov.uk/government/news/autumn-statement-2016-some-of-the-things-weve-announced>)

Comments: Researcher: IBP does not accept the press release as a Citizens Budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: The reviewer has noted that the HMT press release is not now considered a 'Citizens Version', according to IBP rules. I personally think this kind of document is not necessary in the UK.

Researcher response: .

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015-16

Sources: N/A

Peer Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: HM Treasury: Public Spending Statistics release: July 2016; 21 July 2016 Office for Budget Responsibility: Forecast evaluation report – October 2016; 11 October 2016 HM Treasury: Public Expenditure Statistical Analyses 2016; 14 September 2016

Peer Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 21 July 2016

Sources: The date refers to HM Treasury's Public Spending Statistics release: July 2016. This release contains the first estimate of 2015-16 outturn. For the release dates of other YER documents, see previous.

Peer Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: Website.

Sources: <https://www.gov.uk/government/statistics/public-spending-sta...> (<https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2016>) For the other relevant YER documents, see: <https://www.gov.uk/government/statistics/public-expenditure-...> (<https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2016>) <http://budgetresponsibility.org.uk/fer/forecast-evaluation-r...> (<http://budgetresponsibility.org.uk/fer/forecast-evaluation-report-october-2016>)

Peer Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2016> <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2016> <http://budgetresponsibility.org.uk/fer/forecast-evaluation-report-october-2016>

Sources: N/A

Peer Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2016>

Peer Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Public Spending Statistics release: July 2016 The titles of the other relevant YER documents are: Forecast evaluation report – October 2016
Public Expenditure Statistical Analyses 2016

Sources: <https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2016> <https://www.gov.uk/government/statistics/public-expenditure-statistical-analyses-2016> <http://budgetresponsibility.org.uk/fer/forecast-evaluation-report-october-2016>

Peer Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015-16

Sources: N/A

Peer Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: a. (100)

Sources: HM Treasury: Annual Report and Accounts 2015-16; 30 June 2016 <https://www.gov.uk/government/publications/hm-treasury-annual-report-and-accounts-2015-to-2016> National Audit Office: Annual Report and Accounts 2015-16; 29 June 2016 <https://www.nao.org.uk/report/nao-annual-report-and-accounts-2015-16> The audited annual accounts of each department are published separately and on different days. In addition, the government publishes the “Whole of Government Accounts” (WGA) with consolidated audited accounts of over 5,500 organisations across the public sector, based on International Financial Reporting Standards (IFRS). The 2014-15 WGA document was published in May 2016. <https://www.gov.uk/government/collections/whole-of-government-accounts>

Peer Reviewer

Opinion: Agree with Comments

Comments: The UK SAI does not issue a single 'Audit Report' for the UK government, public sector or central government. The reviewer makes this clear. Departments are audited individually by NAO, rather than in a consolidated audit exercises. As the reviewer notes, the audit reports for individual departments are all published on different days. They are typically done well within six months of the end of the year; although without going through every last one of them its not possible to confirm fully (I don't personally think this is worth it)

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 30 June 2016

Sources: The date refers to HM Treasury's Annual Report and Accounts 2015-16. See previous question for further details.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the reviewer's approach - there is no single UK government audit report; and going through all the individual departmental audit reports to find an 'average' date figure is too time consuming. Using HMT's audit report as an example seems fair enough.

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Website.

Sources: <https://www.gov.uk/government/publications/hm-treasury-annua...> (<https://www.gov.uk/government/publications/hm-treasury-annual-report-and-accounts-2015-to-2016>)

Peer Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <https://www.gov.uk/government/publications/hm-treasury-annua...> (<https://www.gov.uk/government/publications/hm-treasury-annual-report-and-accounts-2015-to-2016>) <https://www.nao.org.uk/report/nao-annual-report-and-accounts...> (<https://www.nao.org.uk/report/nao-annual-report-and-accounts-2015-16>) <https://www.gov.uk/government/collections/whole-of-governmen...> (<https://www.gov.uk/government/collections/whole-of-government-accounts>)

Sources: Search www.gov.uk (<http://www.gov.uk>) for any other annual reports and accounts for FY 2015-16.

Peer Reviewer

Opinion: Agree with Comments

Comments: As above, the reviewer has listed the audit reports of HMT and NAO itself; and noted that the other audit reports for other departments can be found by searching the UK government website. This is a reasonable response to the issue that the UK government does not publish a single audit report for itself, and this is done department by department.

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Some departments have published core tables in spreadsheet format, but not those used here. See websites provided.

Peer Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: HM Treasury: Annual Report and Accounts 2015-16 HM Treasury, Whole of Government Accounts, year ended 31 March 2015

Sources: Visit www.gov.uk (<http://www.gov.uk>) to search for the audited accounts of other government entities.

Peer Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

- a. Yes
- b. No

Answer: b.

Sources: N/A

Peer Reviewer
Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: www.gov.uk (<http://www.gov.uk>)

Peer Reviewer
Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: www.gov.uk (<http://www.gov.uk>) See especially the OSCAR and Public Spending Statistics releases by HM Treasury. See full details in the section on in-year reporting.

Peer Reviewer
Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Yes, e.g. the Public Spending Statistics July release covers five years. <https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2016>

Peer Reviewer
Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: E.g. <https://www.gov.uk/government/statistics/public-spending-statistics-release-july-2016>

Peer Reviewer
Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Slightly outdated but still useful is the summary 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). Important legislation includes: Exchequer and Audit Departments Acts, 1866, 1921, 1957 Budget Responsibility and National Audit Act 2011 Government Resources and Accounts Act, 2000 Parliament Acts, 1911 and 1949. National Loans Act, 1968

Peer Reviewer
Opinion: Not Qualified

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: (1) Freedom of Information Act 2000, <http://www.legislation.gov.uk/ukpga/2000/36/contents> (<http://www.legislation.gov.uk/ukpga/2000/36/contents>) (2) In terms of budget transparency, the creation of the Office for Budget Responsibility is widely regarded as a major improvement in the credibility of economic and fiscal forecasts. See Budget Responsibility and National Audit Act 2011, <http://www.legislation.gov.uk/ukpga/2011/4/contents/enacted> (<http://www.legislation.gov.uk/ukpga/2011/4/contents/enacted>)

Peer Reviewer
Opinion: Agree with Comments

Comments: There are no laws I'm aware of that relate to citizen participation in the budget process. There are the laws on Freedom of Information, and these can be used to gain access to spending information (although HMT provides a huge amount of spending information anyway, and I doubt it is required by law, it is simply done).

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Central Government Supply Estimates 2016-17. See also Table 2.4: Departmental Resource Budgets (Resource DEL excluding depreciation) and Table 2.4a: Departmental Capital Budgets (Capital DEL) in Budget 2016. These figures break down departmental expenditure limits (DEL) but exclude annually managed expenditure (AME) which are less amenable to multi-year planning, such as social security spending and debt interest.

Peer Reviewer
Opinion: Agree

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In Budget 2016, Chart 1 shows public spending by main function, showing the distribution of Total Managed Expenditure (TME) of £772 billion in 2016-17.

Peer Reviewer

Opinion: Agree

3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The source provided with Chart 1 states: "Office for Budget Responsibility 2016-17 estimates. Illustrative allocations to functions are based on HMT analysis including capital consumption figures from the Office for National Statistics. Figures may not sum due to rounding." The document makes no reference to COFOG or the IMF GFSM, and the headings are only partly in line with the main functions in the IMF GFSM. The "Budget 2016 Data Sources" document explains further (pp. 5-6): "... The allocation of spending to functions is largely based on the United Nations' Classifications of the Functions of Government (COFOG)... Social protection includes tax credit payments in excess of an individual's tax liability, which are now counted in Annually Managed Expenditure (AME), in line with Organisation for Economic Cooperation and Development (OECD) guidelines..." The word "largely" indicates some deviations from COFOG.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, e.g. Table 2.3: Total Managed Expenditure distinguishes capital and current expenditure. See also Central Government Supply Estimates 2016-17.

Peer Reviewer

Opinion: Agree

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Footnote 1 accompanying Table 2.3 in Budget 2016 explains that "Budgeting totals are shown including the Office for Budget Responsibility (OBR) forecast allowance for shortfall." The OBR's Economic and Fiscal Outlook accompanying the budget explains (paragraph 4.87): "our central forecast for public sector expenditure... is based on the National Accounts aggregates for public sector current expenditure (PSCE), public sector gross investment (PSGI) and total managed expenditure (TME), which is the sum of PSCE and PSGI."

Peer Reviewer

Opinion: Agree with Comments

Comments: The reviewer does not directly answer the question as to whether the UK's budget classification is consistent with GFS standards. The reviewer notes that the tables referred to are comprised of information from National Accounts; but that is not quite the same as saying that they are GFS compatible. I think UK financial statistics probably are simply because it's the international standard and the UK has the capability to meet the standard. However, I don't think this reference/source provided by the reviewer quite proves it.

Researcher response: A better source for this might be the IMF's 2016 Fiscal Transparency Evaluation (p. 26): "The common chart of accounts for central government units is based on IFRS standards, but is sufficiently detailed to allow its bridging to the economic classifications of international statistical standards, such as GFSM 2014 or ESA 2010."

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The OBR's Economic and Fiscal Outlook accompanying Budget 2016 contains Table 4.22: Welfare spending. It gives an overview of expenditure for each welfare programme including historical spending and medium-term forecasts. Total welfare spending was forecast at £218.3 for 2016-17. The Central Government Supply Estimates 2016-17 contains subhead details for administrative units (Part II). Strictly speaking, these are not proper programs (in the sense of objective-based spending categories). The IMF's 2016 transparency evaluation notes the "lack of a program classification" in the UK (p. 26). The answer "a" requires the generous definition offered by IBP.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The reviewer notes that there is a 'lack of program classification' in the UK, in the opinion of the IMF. The historic welfare spending cited by the reviewer covers around one third of spending. The supply estimates cited by the reviewer do not contain details of spending by function (only high level control totals). So, I'm afraid that the evidence presented does not meet the criteria that 'all' spending is presented by 'program' in terms of even the IBP's generous definition. I don't think this is necessarily a problem for UK public spending, as there is sufficient information on what expenditure is being used for provided by other means; nevertheless, I don't think the information provided here meets the definition of 'a' as set out by IBP.

Researcher response: My own view is in line with the assessment of the reviewer, but my answer reflects OBS methodology.

IBP comment: IBP agrees with the researcher. Under the OBS methodology, because there is no international standard for a program, IBP accepts any detail below the level of administrative unit as a program.

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: See previous questions. Only Chart 1 in Budget 2016 with functional spending is limited to information for a single year, while medium-term estimates are included in the economic and administrative classifications referenced. The Central Government Supply Estimates 2016-17 do not

contain forward estimates.

Peer Reviewer

Opinion: Agree

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Refer to the previously cited Table 4.22: Welfare spending in the OBR's Economic and Fiscal Outlook accompanying Budget 2016. Its forecast period covers 2016-17 plus four further financial years (until 2020-21). The Central Government Supply Estimates 2016-17 contain subhead details for administrative units (Part II), but not beyond the budget year.

Comments: Researcher: In April 2014, the government introduced a cap on elements of benefit spending, referred to as the "welfare cap". The OBR has been asked to assess compliance, and as a result we have more detailed programme-level information for welfare spending with the budget.

Peer Reviewer

Opinion: Agree

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Chart 2: Public sector receipts 2016-17 in Budget 2016. Table B.5: Current receipts is more detailed and taken from the OBR's Economic and Fiscal Outlook accompanying Budget 2016.

Peer Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget 2016 contains Table B.5: Current receipts, taken from the OBR's Economic and Fiscal Outlook accompanying Budget 2016, which includes non-tax revenues e.g. "Interest and dividends".

Peer Reviewer

Opinion: Agree

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Table B.5: Current receipts in Budget 2016, from the OBR's Economic and Fiscal Outlook, contains a forecast for 2016-17 plus four further financial years (until 2020-21). It distinguishes National Accounts taxes from non-tax receipts.

Peer Reviewer

Opinion: Agree

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Table B.5: Current receipts in Budget 2016, from the OBR's Economic and Fiscal Outlook, contains a forecast for 2016-17 plus four further financial years (until 2020-21).

Peer Reviewer

Opinion: Agree

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget 2016 contains information on debt interest in Table B.6: Total managed expenditure and information on the deficit and the stock of debt in Table B.2: Fiscal aggregates. Both are taken from the OBR's Economic and Fiscal Outlook accompanying Budget 2016. Both give outturn for 2014-15, and forecast figures for the 2015-16 to 2020-21 period.

Peer Reviewer

Opinion: Agree

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Debt Management Report 2016-17 published alongside Budget 2016 contains detailed information, e.g. Annex A describes the debt portfolio. The United Kingdom Debt Management Office publishes a variety of reports on its operations, which are available on its website: <http://www.dmo.gov.uk> (<http://www.dmo.gov.uk>)

Peer Reviewer

Opinion: Agree

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The OBR's Economic and Fiscal Outlook contains the official macroeconomic and fiscal forecasts and accompanies Budget 2016. See also Annex B of Budget 2016.

Peer Reviewer

Opinion: Agree

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See the OBR's Economic and Fiscal Outlook that accompanies Budget 2016, in particular chapter 5, e.g. Chart 5.4: Public sector net borrowing fan chart, Chart 5.5: Receipts fan chart, Table 5.4: Illustrative debt target sensitivities in 2019-20, Table 5.5: Key economic and fiscal aggregates under alternative scenarios, and the associated discussion.

Peer Reviewer

Opinion: Agree

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See the OBR's Economic and Fiscal Outlook accompanying Budget 2016, especially Annex A: Budget 2016 policy measures, Table A.1: Treasury scorecard of policy decisions and OBR assessment of the uncertainty of costings. The analysis covers both tax and spending policy decisions.

Peer Reviewer

Opinion: Agree

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See the OBR's Economic and Fiscal Outlook accompanying Budget 2016, especially Annex A: Budget 2016 policy measures, Table A.1: Treasury scorecard of policy decisions and OBR assessment of the uncertainty of costings. The analysis covers both tax and spending policy decisions.

Peer Reviewer

Opinion: Agree

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Table 2.4: Departmental Resource Budgets (Resource DEL excluding depreciation) is based on an administrative classification and includes 2015-16. Table 2.3: Total Managed Expenditure distinguishes current and capital spending and includes 2015-16. See also the Central Government Supply Estimates 2016-17, which are by administrative unit and distinguish current and capital expenditure.

Peer Reviewer

Opinion: Agree

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Table 4.22: Welfare spending in the OBR's Economic and Fiscal Outlook accompanying Budget 2016 breaks down welfare spending by programme and this table includes outturn data for 2014-15 and an estimate for 2015-16. The Central Government Supply Estimates 2016-17 contain the previous year's subhead figures for administrative units (Part II). Again, these are counted as programmes for the purpose of this question, although the subheads do not constitute proper programmes in the sense of objective-based spending categories. In the latter, stricter sense, the UK does not have a programme classification (IMF, United Kingdom Fiscal Transparency Evaluation, 2016, p. 26).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: As with the previous question on whether the UK has 'programs', I don't think the reviewer provides the evidence to show that the UK meets the IBP definitions, except with regard to welfare expenditure where the OBR breaks down welfare categories into what can be considered 'programs'. On that basis, I think the answer is (c), around a third of expenditure is shown.

IBP comment: IBP agrees with the researcher. Under the OBS methodology, because there is no international standard for a program, IBP accepts any detail below the level of administrative unit as a program.

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Central Government Supply Estimates 2016-17 contains information for the previous year, and the footnotes explain these "are the best available estimates in those years adjusted for transfer, classification and machinery of government changes" to make them comparable to the budget year's figures.

Peer Reviewer

Opinion: Agree

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Table 2 Supply Estimates by department in the Central Government Supply Estimates 2016-17 gives outturn figures for 2014-15 and provisions for 2015-16, structured by department and distinguishing current and capital expenditure.

Peer Reviewer

Opinion: Agree

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.

- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Table 4.22: Welfare spending in the OBR's Economic and Fiscal Outlook accompanying Budget 2016 includes programme-level outturn expenditure for 2014-15 and an estimate for 2015-16. The Individual Main Estimates in Part 6 of the Central Government Supply Estimates 2016-17 give subhead detail for each department in Part II, but this only includes provisions for 2015-16 and omits outturn data for prior years.

Comments: Researcher: In April 2014, the government introduced a cap on elements of benefit spending, referred to as the "welfare cap". The OBR has been asked to assess compliance, and as a result we have more detailed programme-level information for welfare spending with the budget.

Peer Reviewer

Opinion: Agree

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The OBR's Economic and Fiscal Outlook includes 2014-15 outturn figures, e.g. Table 4.15: Total managed expenditure.

Peer Reviewer

Opinion: Agree

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Table B.5: Current receipts in Budget 2016, taken from the OBR's Economic and Fiscal Outlook, which distinguishes National Accounts taxes and other receipts for 2015-16.

Peer Reviewer

Opinion: Agree

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Table B.5: Current receipts in Budget 2016, taken from the OBR's Economic and Fiscal Outlook, which lists the various revenue sources for 2015-16.

Peer Reviewer
Opinion: Agree

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Table B.5: Current receipts in Budget 2016, taken from the OBR's Economic and Fiscal Outlook, which reports the latest forecast amounts for 2015-16. Refer to the discussion of public sector receipts on pages 108-129, which discuss revenue developments in detail.

Peer Reviewer
Opinion: Agree

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Table B.5: Current receipts in Budget 2016, taken from the OBR's Economic and Fiscal Outlook, which distinguishes National Accounts taxes and other receipts for 2014-15 and provides outturn figures for that year.

Peer Reviewer
Opinion: Agree

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Table B.5: Current receipts in Budget 2016, taken from the OBR's Economic and Fiscal Outlook, which gives a detailed breakdown of receipts for 2014-15 and provides outturn figures for that year.

Peer Reviewer
Opinion: Agree

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).

- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See e.g. Table B.5: Current receipts in Budget 2016, taken from the OBR's Economic and Fiscal Outlook, which provides outturn figures for 2014-15.

Peer Reviewer

Opinion: Agree

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Debt Management Report 2016-17 published alongside Budget 2016 contains detailed information, e.g. Annex A describes the debt portfolio. The United Kingdom Debt Management Office publishes a variety of reports on its operations, which are available on its website: <http://www.dmo.gov.uk> (<http://www.dmo.gov.uk>)

Peer Reviewer

Opinion: Agree

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Table B.2: Fiscal aggregates and Table B.3: Changes in public sector net debt since November, both taken from the OBR's Economic and Fiscal outlook accompanying Budget 2016, provide outturn debt figures for the 2014-15 financial year. In addition, the Debt Management Report 2016-17 published alongside Budget 2016 contains detailed information, e.g. Annex A describes the debt portfolio. The United Kingdom Debt Management Office publishes a variety of reports on its operations, which are available on its website: <http://www.dmo.gov.uk> (<http://www.dmo.gov.uk>)

Peer Reviewer

Opinion: Agree

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.

- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Extra-budgetary funds operate on the basis of enabling legislation, notably the National Insurance Fund (NIF). The NIF is separate from the Consolidated Fund and holds the contributions of the National Insurance Scheme, which are used to pay for social security benefits such as state retirement pensions. In practice, it is fully integrated with the budget and its contributions are listed as current receipts e.g. in the OBR's March 2016 Economic and Fiscal Outlook that accompanied the budget. See e.g. table 4.6, which estimates National Insurance Contributions to increase from £110 billion in 2014-15 (outturn) to £151 billion in 2020-21. In addition, HM Revenues and Customs reports annually on the National Insurance Fund Account.

Peer Reviewer
Opinion: Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The OBR's Economic and Fiscal Outlook provides a comprehensive analysis of the government's fiscal position over the medium term in chapter 4. In its 2016 fiscal transparency evaluation, the IMF notes (section 2.1.1): "Budget documentation includes revenues, expenditures, and financing of all public sector bodies... However, the bulk of revenues and expenditures provided are on a net basis, with 3.7 percent of GDP (FY 2016/17) of own-source revenues and related expenditures largely ignored. The headline total managed expenditure (the main fiscal aggregate) figure used within the key budget documents, does not include expenditure associated with departmental income by each agency. Reporting both revenue and expenditure on a gross basis increases total managed expenditure from 39.7 percent of GDP in 2016-17 to 43.4 percent of GDP, and current receipts to 40.3 percent of GDP, with no net impact on borrowing—assuming that all departmental income is spent within the budget year... Information on most departmental own source revenue is presented in supporting material, however this is presented well after the budget, in a way that is difficult to understand. The main estimates are presented a month after the main budget event, and after the beginning of the financial year, providing highly detailed, disaggregated information on budget funded spending as well as departmental income for each of the agencies. However, there is no reporting on how the departmental incomes is to be spent, or indeed whether they will be spent. The figures in the main estimates are presented on a different basis to the total managed expenditure discussed in the main budget documents, and while a rough bridge between the two figures can be derived, it is technically very burdensome. This makes comparing budgeted expenditure to outturns by department very difficult."

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Grants to the Scottish Consolidated Fund, Welsh Consolidated Fund and Northern Ireland Consolidated Fund to finance these three devolved governments in the UK are in the central government estimates for the Scotland Office, Wales Office and Northern Ireland Office respectively. The underlying formula is set out in the Statement of Funding Policy that is published periodically alongside the Spending Review. The estimates for the Department for Communities and Local Government include a line "DCLG - Local Government" that includes subheads for the "Revenue Support Grant" and "Other Grants and Payments" (Main Estimates 2016-17, p. 275). Local government allocations are further explained in the Local Government Finance Report (England) 2016-17, which is published separately from the budget and not part of the EBP. Details are available at <https://www.gov.uk/government/publications/local-government-...> (<https://www.gov.uk/government/publications/local-government-finance-report-england-2016-to-2017>).

Peer Reviewer
Opinion: Agree

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: b. (67)

Sources: See the supporting document "Impact on households: distributional analysis to accompany Budget 2016." "Chart 1.A: Impacts of policy changes on the distribution of tax and public spending, comparing the 2010-11 system with 2019-20." This chart shows the proportion of public spending received by households in each income quintile, comparing the two fiscal periods. "Chart 1.D: Average amount of spending on public services used, by household type and spending area, per capita (£ per year, 2019-20)." This chart shows the average amount of public service spending that will be received by different household types (without children, with children, pensioner) in 2019-20, on a per capita basis. These values reflect the cost of the benefit in kind provided by public services. This spending is further broken down by spending area: health, education, employment support, social care, and other. In addition, Public Expenditure Statistical Analyses presents analysis by country and region in chapter 9, but this document is not part of the EBP and it is not tabled with the budget.

Peer Reviewer
Opinion: Agree

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (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, transfers to the British Broadcasting Corporation (BBC) are reflected in the Main Supply Estimates for the Department for Culture, Media and Sport.

Peer Reviewer
Opinion: Agree

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Quasi-fiscal activities appear limited, but the detailed relevant information is not in the EBP. Since 2007, HM 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, and the National Audit Office has produced several reports on these interventions: <http://www.nao.org.uk/highlights/taxpayer-support-for->

uk-ban... (<http://www.nao.org.uk/highlights/taxpayer-support-for-uk-banks-faqs/>). Bank shareholdings are managed by UK Financial Investments (UKFI), which was created in November 2008 with HM Treasury as its sole shareholder. Its Framework Document (version of April 2016) requires that it "respects the commercial decisions of the financial institutions" (p. 4). UKFI produces an Annual Report and Accounts document with detail on these shareholdings, e.g. UK Financial Investments Ltd, Annual Report and Accounts 2015-16. See <http://www.ukfi.co.uk> (<http://www.ukfi.co.uk>). Some public companies carry out activities that may fall under the definition provided. For example, the Student Loans Company is a not for profit company that provides student loans, with the Department for Education as its largest shareholder (since 2016; previously the Department for Business, Innovation and Skills). It reports independently (<http://www.sl.co.uk> (<http://www.sl.co.uk>)), and the relevant government department provides information in its annual report. See Department for Business, Innovation and Skills, Annual Report and Accounts 2015-16, e.g. p. 74. Hence, while there is some information in the EBP or supporting documents on these and other bodies (see next question), most detail is available elsewhere and not consolidated in the EBP.

Peer Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Economic and Fiscal Outlook discusses transactions in financial assets and gives an update on the estimated net effect of interventions in the financial sector as a result of the crisis and recession of the late 2000s on the public finances (chapter 4, e.g. Table 4.4). More detail is available but not in the EBP. The Departmental Annual Reports and Accounts contain details of financial assets held by departments, e.g. the "Notes to the Resource Accounts" from p. 105 onwards in HM Treasury's Annual Report and Accounts 2015-16.

Peer Reviewer

Opinion: Agree

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The answer is scored "d" since the available information, which is very comprehensive, is not contained in the EBP. In a listing of more than 1000 pages, the National Asset Register covers fixed assets of central government (last updated 2007). In addition, the audited Whole of Government Accounts (first published in November 2011 for fiscal year 2009-10) consolidate the audited accounts of over 5,500 organisations across the public sector. The 2014-15 WGA reports £1,455 billion of assets of which the largest category of £848 billion is property, plant and equipment (p. 5). Each department provides information on assets in its Annual Report and Accounts.

Peer Reviewer

Opinion: Agree with Comments

Comments: The reviewer is correct. The UK does produce very detailed and extensive discussion of non-financial assets. However, these are not formally part of the 'Executive Budget Proposal' so unfortunately they must be scored a (d) here, which is a shame as the transparency is genuine; it just happens to be published outside of the formal budget process.

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Accounting and budgeting is on an accruals basis.

Peer Reviewer

Opinion: Agree

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Contingent liabilities are itemised in Note K of Part III of a departmental Estimate in the Main Supply Estimates 2016-17. E.g., the Ministry of Defence lists all contingent liabilities above a threshold of £300,000 as well as "unquantifiable" contingent liabilities. An example of the latter is "Contractorisation of Atomic Weapons Establishment (AWE): in respect of nuclear risks under the Nuclear Installations Act 1965" (p. 56).

Peer Reviewer

Opinion: Agree

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 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 has increased the credibility of the analysis. In June 2016, the OBR exceptionally cancelled the publication of its July 2016 Fiscal Sustainability Report following a referendum in which a majority voted in favour of the UK leaving the European Union (EU), the country's biggest trading partner. This altered key assumptions on which the report would have been based. Instead, the OBR published several analytical papers and prepared a new Fiscal Sustainability Report that was published in January 2017.

Comments: Researcher: IBP scoring methodology requires a "d" score even though the absence of this information during the assessment period is due to exceptional circumstances.

Peer Reviewer

Opinion: Agree with Comments

Comments: Again, I think the UK has done the right thing (i.e. publish this kind of analysis, with additional credibility now that it the OBR lead the process) but unfortunately does it at the 'wrong' time (i.e. publish this outside of the budget cycle) and therefore fails to score highly in this assessment.

IBP comment: UK scored higher for the same question in the last round (OBS 2015) because the 2014 Budget included a discussion of long-term debt (Annex B) that was not included in the 2016 Budget.

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: The United Kingdom is not a recipient of foreign aid.

Peer Reviewer

Opinion: Agree

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Policy decisions (including tax expenditures) are costed in the Autumn Statement (chapter 2) and Budget (chapter 2), and verified by the OBR in Annex A of the relevant Economic and Fiscal Outlook. HM Revenues and Customs provides estimates of the cost of principal and minor tax reliefs, and a list of tax reliefs where costs cannot be estimated. The HMRC figures cover the stock of tax reliefs (not only new measures), but they are not part of the EBP or its supporting documents.

Peer Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Earmarked taxes, known as "hypothecated" taxes in the UK, have proven problematic, but saw a revival under the previous Chancellor of the Exchequer, George Osborne. E.g. the Road Fund was set up in 1921 and financed by earmarked taxes, but the fund was frequently raided for general revenue and closed down in 1937. In his Summer Budget 2015, the Osborne announced the creation of a Roads Fund financed from vehicle excise duty from 2020-21 onwards. This would be the first dedicated road tax since the 1930s. In his Autumn Statement 2015, Osborne announced an apprenticeship levy for introduction in April 2017. Some employers will be required to contribute to the levy, with proceeds used to fund apprenticeship training. Occasionally, the government makes political promises that certain revenues will go towards a certain expenditure. For example, Budget 2016 announced a new soft drinks industry levy targeted at producers and importers of soft drinks that contain added sugar, with the objective "to encourage companies to reformulate by reducing the amount of added sugar in the drinks they sell, moving consumers towards lower sugar alternatives, and reducing portion sizes." The budget promised to use the revenue from this levy to increase funding for physical education and sports in primary schools; extending the school day in secondary schools by offering a wider range of activities for pupils including

more sport; and expanding breakfast clubs "to ensure more children have a nutritious breakfast as a healthy start to their school day." (p. 33) See also Table 2.1: Budget 2016 policy decisions, item 9 (Soft Drinks Industry Levy). 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: Agree

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

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

Peer Reviewer

Opinion: Agree

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (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 Spending Review took place in 2015 and covered the period up to 2020-21 (for three departments; for all others only until 2019-20). Annual budgets have to be consistent with this multi-year framework, and policy decisions are motivated with reference to it and costed over the medium term (see Budget 2016, chapter 2). While my overall judgment is that the UK merits an "a" response, I would add that current practice falls short of the much more systematic statement of linkages between outcomes and outputs documented in the budget documents of countries such as Australia or New Zealand. In 2016, the government moved to a system of Single Departmental Plans for the period 2015 to 2020 that "describe the government's objectives for this Parliament and how departments are fulfilling their commitments" (<https://www.gov.uk/government/collections/single-departmental-plans-for-2015-to-2020>). The plans spell out a "vision" and "objectives" for departments, and describe "what" and "how" they are doing in relation to these. These are not part of the budget documents.

Peer Reviewer

Opinion: Agree

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: This item is scored "d" since this information is not in the EBP. In 2010, the UK government replaced Public Service Agreements with Departmental Business Plans that contained "input" and "impact" indicators (<http://transparency.number10.gov.uk>) (<http://transparency.number10.gov.uk>). For example, the Department for International Development had an input indicator "Average unit price of long-lasting insecticide treated bed nets procured". In 2016, the government moved to a new system of Single Departmental Plans for the period 2015 to 2020 that "describe the government's objectives for this Parliament and how departments are fulfilling their commitments" (<https://www.gov.uk/government/collections/single-departmental-plans-for-2015-to-2020>) (<https://www.gov.uk/government/collections/single-departmental-plans-for-2015-to-2020>). The plans spell out a "vision" and "objectives" for departments, and describe "what" and "how" they are doing in relation to these.

Peer Reviewer

Opinion: Agree

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: This item is scored "d" since this information is not in the EBP. The UK government's previous performance management system (Public Service Agreements) was replaced in 2010 by Departmental Business Plans that contained "input" and "impact" indicators (<http://transparency.number10.gov.uk>) (<http://transparency.number10.gov.uk>). In 2016, the government moved to a system of Single Departmental Plans for the period 2015 to 2020 that "describe the government's objectives for this Parliament and how departments are fulfilling their commitments" (<https://www.gov.uk/government/collections/single-departmental-plans-for-2015-to-2020>) (<https://www.gov.uk/government/collections/single-departmental-plans-for-2015-to-2020>). The plans spell out a "vision" and "objectives" for departments, and describe "what" and "how" they are doing in relation to these. Paragraph 69 of the IMF's 2016 fiscal transparency evaluation of the UK notes that "there is no link within the plans as to what funding is available or what outputs will be produced, nor are there any targets for the indicators, though the plans do include specific commitments related to the government's pre-election manifesto."

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: See previous answer.

Peer Reviewer

Opinion: Agree

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: a. (100)

Sources: Budget 2016 gives information on the fiscal impact of individual tax and spending decisions, some of which relate to poor segments of the population, e.g. "Benefit Cap: exemption for recipients of carers and guardians allowance" and "Benefit cap: reduce to £20,000, and £23,000 in London". Some of these, like the latter, aimed to reduce benefit payments to poor segments of the population. See Table 2.1: Budget 2016 policy decisions and Table 2.2: Measures announced at Spending Review and Autumn Statement 2015 or earlier that will take effect from April 2016 or later. The overall incidence of spending and taxation by household income group quintiles and other categories is presented in the document "Impact on households: distributional analysis to accompany Budget 2016" that accompanies Budget 2016.

Peer Reviewer

Opinion: Agree

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No. On 1 December 2015, the Chancellor of the Exchequer George Osborne announced that the government would publish Budget 2016 on Wednesday 16 March 2016. On 23 November 2016, the new Chancellor Philip Hammond announced the contours of a new budget process, but without specific dates or deadlines. See "The new Budget timetable: 7 things you need to know", <https://www.gov.uk/government/news/7-things-you-need-to-know...> (<https://www.gov.uk/government/news/7-things-you-need-to-know-about-the-new-budget-timetable>)

Peer Reviewer

Opinion: Agree

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Economic and Fiscal Outlook, November 2016, Table 4.1 "Determinants of the fiscal forecast". The economic outlook is discussed in chapter 3. The Autumn Statement also contains a discussion that is informed by the OBR's analysis.

Peer Reviewer

Opinion: Agree

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (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 2015 and covered the period 2015-16 to 2020-21. The Autumn Statement of November 2016 discusses public spending in chapter 5. The Economic and Fiscal Outlook of November 2016 provides medium-term estimates of total expenditure, e.g. Table 4.16.

Peer Reviewer

Opinion: Agree

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Autumn Statement of November 2016 discusses taxation in chapter 4. The OBR's Economic and Fiscal Outlook of November 2016 provides medium-term estimates of total revenue, e.g. Table 4.6.

Peer Reviewer

Opinion: Agree

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See chapter 4 of the OBR's Economic and Fiscal Outlook of November 2016, e.g. Table 4.31 (debt interest) and Table 4.40 (fiscal aggregates, incl. deficit and debt).

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See chapter 4 of the OBR's Economic and Fiscal Outlook of November 2016, e.g. Table 4.16 (total managed expenditure) has forecasts for the period 2016-17 to 2021-22.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Supply and Appropriation (Main Estimates) Act 2016 authorises expenditure by administrative unit and distinguishes current and capital spending.

Peer Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Supply and Appropriation (Main Estimates) Act 2016 distinguishes annually managed expenditure from the departmental expenditure limit, and current from capital expenditure. The subheads provided in the Main Supply Estimates are not the level at which funds are appropriated by Parliament.

Peer Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No, the Finance Act contains tax legislation. Detailed revenue information is in the budget documentation tabled by the executive (see question 11). The Office for Budget Responsibility, an independent forecasting body, produces a binding forecast that incorporates announced policy measures and which underpins the budget. The government cannot adjust these numbers; they are fixed by the OBR. See Economic and Fiscal Outlook, March 2016. However, these figures are for the executive proposal, not the approved budget - although in practice, parliamentary amendments are very rare.

Peer Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

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 question 12). However, the Office for Budget Responsibility, an independent forecasting body, produces a binding forecast that incorporates announced policy measures and which underpins the budget. The government cannot adjust these numbers; they are fixed by the OBR. See Economic and Fiscal Outlook, March 2016. However, these forecasts are for the executive proposal, not the approved budget - although in practice, parliamentary amendments are very rare.

Peer Reviewer

Opinion: Agree

63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

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 with the budget, e.g. "DMO Financing Remit 2016-17" was announced with Budget 2016. For further information, see <http://www.dmo.gov.uk> (<http://www.dmo.gov.uk>)

Peer Reviewer

Opinion: Agree

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A IBP no longer accepts the press release as a citizens budget.

Peer Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A IBP no longer accepts the press release as a citizens budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: As I've mentioned earlier on 'Citizens Budget' questions - I think that UK budget documentation is already relatively well-presented for the average reader; and the media in the UK provide a good job of breaking it down and discussing it. I think this means a separate 'Citizens Guide' - separate from the usual press release - is simply not necessary. However, by the terms of the scoring system here it means the UK does not pass the grade.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No.

Peer Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget 2016: <https://www.gov.uk/government/news/budget-2016-some-of-the-t...> (<https://www.gov.uk/government/news/budget-2016-some-of-the-things-weve-announced>) Autumn Statement 2016: <https://www.gov.uk/government/news/autumn-statement-2016-som...> (<https://www.gov.uk/government/news/autumn-statement-2016-some-of-the-things-weve-announced>)

Comments: Researcher: IBP no longer accepts the press releases with the budget and the autumn statement as citizens budget publications. This largely reflects IPB's reassessment of OBS standards, rather than a fundamental change in UK practices.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (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-publishi...> (<https://www.gov.uk/government/collections/hmt-oscar-publishing-from-the-database>)

Peer Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The OSCAR releases give information on sub-segments decided by departments, and these may or may not correspond to particular programmes. In its 2016 transparency evaluation, the IMF comments (p. 26): "The lack of a program classification is compensated by the widespread use of a COFOG-compliant functional classification. Departmental groups manage their expenditure and disclose information on it both by economic category and COFOG sub-function (in some cases, it goes even beyond the sub-function level). PESA uses this information to disclose a cross-classification of expenditure by administrative and functional classifications, which allows the analysis of the effectiveness of government policies in each area, as well as international comparisons in this regard. In compliance with the ESA TP, the ONS also compiles and discloses a cross-classification of expenditure by economic and functional classifications."

Peer Reviewer

Opinion: Agree

70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Public Sector Finances, e.g. Table PSA6B, allow comparisons to the same period in the previous year.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Public Sector Finances, e.g. Table PSA6B. See also Appendix D on public sector current receipts.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See question 71. Appendix D details public sector current receipts.

Peer Reviewer

Opinion: Agree

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See previous question. Appendix D on current receipts makes comparisons to the previous period (month, fiscal year to date).

Peer Reviewer

Opinion: Agree

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.

- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Public Sector Finances, e.g. Table PSA6B and Table PSA8A to D.

Peer Reviewer

Opinion: Agree

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: These details are in the Quarterly Review published by the UK Debt Management Office. The Public Sector Finances release provides a less detailed breakdown each month.

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: OBR's Economic and Fiscal Outlook, November 2016, esp. chapter 3.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: OBR's Economic and Fiscal Outlook, November 2016, esp. chapter 4.

Peer Reviewer

Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Autumn Statement 2016 distinguishes current and capital expenditure, e.g. Table 1.5 "Total Managed Expenditure". See also Economic and Fiscal Outlook, November 2016, chapter 4.

Peer Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: OBR, Economic and Fiscal Outlook, November 2016, chapter 4.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: OBR, Economic and Fiscal Outlook, November 2016, Table 4.6 on current receipts.

Peer Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: OBR, Economic and Fiscal Outlook, November 2016, Table 4.6 on current receipts.

Peer Reviewer

Opinion: Agree

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: OBR, Economic and Fiscal Outlook, November 2016, chapters 4 and 5.

Peer Reviewer

Opinion: Agree

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Relevant information is in a range of publications. 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 2015-16 (the Statement starts on p. 83). Since these reports contain the audit certificate, they are counted as part of the "audit report" for the purposes of this survey. The Whole of Government Accounts contain finalised cross-government outturns on a number of economic categories. This publication contains an audit certificate, so it, too, is counted as part of the "audit report" for the purposes of this survey. Moreover, the WGA document does not compare outturn against original budget/estimate for each department, however. This information is found in each department's annual report and accounts. The above documents are not counted as part of the "year-end report" for the purpose of this survey. Here, we include the OBR's Forecast Evaluation Report that specifically and in detail considers forecast and outturn differences for various macroeconomic variables (GDP, inflation, labour market), as well as receipts, public expenditures and fiscal aggregates.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Public Expenditure Statistical Analyses 2016, Public Spending Statistics July 2016.

Peer Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Year-End Report does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The OBR's Forecast Evaluation Report 2016 has information on welfare benefit programmes and compares forecast and actual amounts, e.g. Table A.13 and A.14 analyses welfare spending errors for 2015-16 by welfare programme.

Peer Reviewer

Opinion: Agree

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates are not "enacted". The Finance Act deals with tax provisions (rates, base, exemptions, etc) but not revenue estimates. However, the Office for Budget Responsibility, an independent forecasting body, produces a binding forecast that underpins the budget. The OBR's Forecast Evaluation Report 2016 examines and analyses differences between its forecast and actual figures for revenues, e.g. Table 3.2 reports 2015-16 receipts forecast errors, along with narrative discussion.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: OBR Forecast Evaluation Report 2016, e.g. Table 3.2 and Table A.9.

Peer Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: OBR Forecast Evaluation Report 2016, e.g. Table 3.2 and Table A.9.

Peer Reviewer

Opinion: Agree

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: OBR Forecast Evaluation Report 2016, chapter 3 and annex A. The report does not cover the maturity profile of the debt and to what extent it is domestic or external.

Peer Reviewer
Opinion: Agree

91: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: OBR Forecast Evaluation Report 2016, chapter 2 and annex A.

Peer Reviewer
Opinion: Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: The previously used Departmental Business Plans had "input" and "impact" indicators that could be tracked online at <http://transparency.number10.gov.uk> (<http://transparency.number10.gov.uk>). These were replaced in 2016 with Single Departmental Plans for 2015 to 2020 that are outcome focused and updated periodically: <https://www.gov.uk/government/collections/single-departmenta...> (<https://www.gov.uk/government/collections/single-departmental-plans-for-2015-to-2020>)

Peer Reviewer
Opinion: Agree with Comments

Comments: I agree with the reviewer - the EYR does not present updates on non-financial inputs. However, this is because the EBP does not present *any* non-financial inputs (as the reviewer notes in Question 49). So there is an argument that the answers is 'e' - not applicable, as there is nothing to measure against. However, I imagine the intent of the assessment is to demonstrate where there is absence of something that there could be (i.e. rather than being 'not applicable' the answer is that it is not presented at all). Just to note - given that the UK does not present non-financial input data at the EBP it is not surprising that it does not present it at the EYR.

Researcher response: I agree with the reviewer. IBP advises that departments' annual reports can also be used to answer this question. The annual reports contain a section that documents achievement against key performance indicators, drawing on the SDPs. The reports include some non-financial information on inputs (such as on personnel) but none of this information is compared to original estimates either in the SDP or the EBP. So a "d" response remains appropriate.

IBP comment: IBP agrees with a "d" response.

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) 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. (67) 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. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) 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).

Answer: c. (33)

Sources: In 2016 the government introduced Single Departmental Plans for 2015 to 2020. These plans describe objectives and how each department works to achieve these. The plans are outcome-focused and meant to "allow the public to track progress against key outcomes": <https://www.gov.uk/government/collections/single-departmental-plans-for-2015-to-2020>. This reporting is not part of the documentation that is classified as part of the year-end report for the purpose of this survey. In addition, the annual reports also provide a progress update with a narrative discussion, e.g. HM Treasury, Annual Report and Accounts 2015-16. Again, the annual reports are not counted as year-end reports for the purpose of this survey.

Peer Reviewer

Opinion: Agree

Researcher response: Revised in accordance with previous question, as IBP advises that departments' annual reports and SDPs can be used to answer this question. Although the annual reports include nonfinancial data on outputs, not all of the data are compared to the original estimates (in the SDP). As a result, a "c" response is appropriate.

IBP comment: IBP agrees with a "c" response.

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Forecast Evaluation Report 2016, Table A.14 "Breakdown of March 2015 welfare spending errors for 2015-16".

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: Forecast Evaluation Report 2016, Table A.9 "Breakdown of March 2015 receipts errors for 2015-16" includes receipts from National Insurance contributions. Narrative discussion is not especially warranted, due to the absence of forecast error (total forecast error for this item was

only 0.2% percent, with an actual figure of 113.4 billion against 113.2 billion forecast). The report discusses modelling changes in relation to this item on p. 69.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the reviewer. However, I am pretty sure that the UK government operates more extra-budget funds than just the National Insurance Fund. I say this as the government doesn't publish - as far as I'm aware - a comprehensive or clear list of ALL extra-budget funds. So, the reviewer has correctly identified one of the largest extra-budgetary funds, and is correct in their scoring of it. My concern is that this is not a comprehensive list of all extra-budgetary funds in the UK. As mentioned, to compile one you would have to do a 'bottom up' review of government spending, as I don't think HMT publishes a consolidated list. However, in the absence of a consolidated list, and given the unreasonable demand to gather all the separate pieces of information that might be required to create the reviewer's own 'bottom up' list, I think this is a reasonable answer.

Researcher response: I note the reviewer's comments. IBP reviewed the answer and determined that "b" is an appropriate response.

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: These are part of the annual reports produced by departments, e.g. HM Treasury, Annual Report and Accounts 2015-16, pp. 101-151. In addition, The UK government also publishes the "Whole of Government Accounts".

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: See <http://www.nao.org.uk> (<http://www.nao.org.uk>)

Peer Reviewer

Opinion: Not Qualified

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (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 2015-16, the CAG certified 368 accounts including all government departments.

Peer Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Certificate and Report of the Comptroller and Auditor General is included in the National Insurance Fund Account 2016. See question 33.

Peer Reviewer

Opinion: Agree with Comments

Comments: As with the previous note, I am unsure that the National Insurance Fund is the only extra-budgetary fund. I guess (but cannot be certain as the information is not consolidated in one place) that there might be others. I do agree with the reviewer that the NAO's remit to audit all government expenditure is quite clear, and this would include this kind of fund.

Researcher response: The NAO audits the Whole of Government Accounts, which are very comprehensive. The exclusion of some institutions (notably the Royal Bank of Scotland) is explained, and affects public sector spending. However, reporting (and auditing) of general government expenditure is comprehensive. See IMF 2016 UK Fiscal Transparency Evaluation, pp. 17-18.

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See <https://www.nao.org.uk/major-outputs/> (<https://www.nao.org.uk/major-outputs/>). The annual report and audited accounts produced by government departments include the Certificate and Report of the Comptroller and Auditor General to the House of Commons, including narrative information.

Peer Reviewer

Opinion: Agree

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: a. (100)

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

Peer Reviewer

Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

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" (June 2014) or "Update on consumer protection landscape reforms" (April 2014).

Peer Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The UK does have an Independent Fiscal Institution, called the Office for Budget Responsibility, or OBR (see <http://budgetresponsibility.org.uk> (<http://budgetresponsibility.org.uk>)). The 2011 Budget Responsibility and National Audit Act requires the OBR "to examine and report on the sustainability of the public finances" (section 4). It also gives complete discretion to the OBR in the performance of its duties, but it "must perform that duty objectively, transparently and impartially" (section 5). An independent review carried out by Kevin Page, the former Parliamentary Budget Officer of Canada, concluded that the OBR "has succeeded in imbuing its work with a perception of independence and transparency" (p. 13).

Peer Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The OBR produces the Economic and Fiscal Outlook, which contains the official macroeconomic and fiscal forecasts for the budget. The government does not produce separate macroeconomic and fiscal forecasts.

Peer Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The OBR does not publish its own policy costings, but it "publicly states whether we believe that each costing published by the Treasury is reasonable and central". See OBR Briefing paper No. 6, "Policy costings and our forecast", March 2014.

Peer Reviewer

Opinion: Agree with Comments

Comments: I think you could argue that the scoring should be 'a' in this piece. The reviewer notes that the OBR does not undertake the costing itself, but provides high-level assurance that HMT is using reasonable measures. Given that this assurance applies to *all* HMT policy costings, not just *some*, this could be an 'a'. Equally, none of the answers really make sense in the UK context so it's all debateable.

IBP comment: To clarify, a "c" response is applicable if an IFI publishes costings only for a limited number of proposals, or if it publishes an assessment of the estimates produced by the executive. It is this latter practice that applies in the UK.

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The OBR gave oral evidence to the Treasury Select Committee on the Economic and Fiscal Outlook in November 2015 and March 2016. A listing of earlier oral evidence and evidence to other legislative bodies as well as written evidence is on the OBR website: <http://budgetresponsibility.org.uk/topics/evidence-to-parlia...> (<http://budgetresponsibility.org.uk/topics/evidence-to-parliaments/>).

Peer Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: b. (67)

Sources: The House of Commons Treasury Select Committee published a "Report on the Spending Review and Autumn Statement 2015" (Sixth Report of Session 2015–16, HC638) on 12 February 2016, ahead of the Chancellor's Budget Statement.

Peer Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Chancellor of the Exchequer presented his Budget to Parliament on Wednesday 16 March 2016. See <https://www.gov.uk/government/topical-events/budget-2016> (<https://www.gov.uk/government/topical-events/budget-2016>)

Peer Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: d.

Sources: The Supply and Appropriation (Main Estimates) Act 2016 passed its 3rd reading in the House of Lords on 12 July 2016 and received Royal Assent on 20 July 2016. See <http://services.parliament.uk/bills/2016-17/supplyandappropr...> (<http://services.parliament.uk/bills/2016-17/supplyandappropriationmainestimates/stages.html>). The Finance Bill 2016 passed its 3rd reading in the House of Lords on 13 September 2016 and received Royal Assent on 15 September 2016. See <http://services.parliament.uk/bills/2016-17/finance/stages.h...> (<http://services.parliament.uk/bills/2016-17/finance/stages.html>)

Peer Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The right to initiate taxes and spending measures rests with the Crown; parliament can only reduce existing items. In practice, this would not happen against the wishes of the government. See 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. 424-425; Wehner, J. (2006). "Assessing the Power of the Purse: An Index of Legislative Budget Institutions." Political Studies 54(4): 767-785.

Peer Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No amendments were made to the Supply and Appropriation (Main Estimates) Bill in 2016. A number of government amendments were made to the Finance Bill in 2016.

Peer Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Following the tabling of the budget on 16 March 2016, the Treasury Select Committee took evidence on 12 and 13 April 2016, but it did not publish a report with findings and recommendations prior to the budget being adopted. See <https://www.parliament.uk/business/committees/committees-a-z...> (<https://www.parliament.uk/business/committees/committees-a-z/commons-select/treasury-committee/inquiries1/parliament-2015/budget-2016/>)

Peer Reviewer

Opinion: Agree

IBP comment: For cross-country consistency, an "b" response (rather than a "c") is appropriate. IBP accepts a hearing transcript, which provides a record of what was discussed in a committee meeting, as an alternative to a report.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: According to personal correspondence from Larry Honeysett, Head of Financial Scrutiny at the Scrutiny Unit of the House of Commons (1 November 2016): 1) all committees were provided with a visual briefing pack on their individual Main Estimates. The combined version is here http://www.parliament.uk/documents/Scrutiny-Unit/Main_estima... (http://www.parliament.uk/documents/Scrutiny-Unit/Main_estimates_2016-17_ALL_DEPTS.pdf); 2) in addition some committees asked the Scrutiny Unit to present this and brief them orally, including the Environment, Food and Rural Affairs and the Education committees; 3) a number of committees were provided with questions, which they either sent to the department or held back for future sessions (e.g. the Scottish Affairs, Transport, Education, Work and Pensions committees). The Justice Committee asked for a briefing note; 4) there were Estimates Day debates, which had a connection with the elements of Main Estimates: Justice (Courts and tribunal fees) and Energy spending priorities: investors and consumers. 5) Some committee inquiries have focused on spending, although not specifically on the Estimates e.g. the impact of the Spending Review on health and social care <http://www.publications.parliament.uk/pa/cm201617/cmselect/c...>

(<http://www.publications.parliament.uk/pa/cm201617/cmselect/cmhealth/139/13902.htm>) ; on Science
<http://www.publications.parliament.uk/pa/cm201516/cmselect/c...>

(<http://www.publications.parliament.uk/pa/cm201516/cmselect/cmsctech/340/34002.htm>) ; on the Foreign Office

<http://www.publications.parliament.uk/pa/cm201516/cmselect/c...>

(<http://www.publications.parliament.uk/pa/cm201516/cmselect/cmcaff/467/46702.htm>) ; on Defence spending

<http://www.publications.parliament.uk/pa/cm201516/cmselect/c...>

(<http://www.publications.parliament.uk/pa/cm201516/cmselect/cmdfence/494/49402.htm>) ; 6) All committees receive copies of the memoranda prepared on particular Estimates by relevant government departments. But there have been no specific inquiries or reports specifically into an Estimate for some time. The last one appears to be by the Defence committee on the 14-15 Main Estimates.

<http://www.publications.parliament.uk/pa/cm201415/cmselect/c...>

(<http://www.publications.parliament.uk/pa/cm201415/cmselect/cmdfence/469/46902.htm>)

Peer Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Treasury Select Committee's report on the Spending Review and Autumn Statement 2015, published on 11 February 2016, included a review of the development of public finances since the post-election Summer Budget presented on 8 July 2015 (see chapter 2 of the report). A practice of government departments publishing mid-year reviews that could be reviewed by departmental select committees was instituted in 2014, but was discontinued after two years. See <http://www.parliament.uk/mps-lords-and-offices/offices/commo...> (<http://www.parliament.uk/mps-lords-and-offices/offices/commons/scrutinyunit/mid-year-reports/>) and <http://www.parliament.uk/mps-lords-and-offices/offices/commo...> (<http://www.parliament.uk/mps-lords-and-offices/offices/commons/scrutinyunit/mid-year-reports/mid-year-reports-faqs/>)

Peer Reviewer

Opinion: Agree

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: A shift of funds between departments would require the approval of Supplementary Supply Estimates, which would occur in January/February, e.g. the 2015-16 Supplementary Supply Estimates were published on 10 February 2016.

Peer Reviewer

Opinion: Agree

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See 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. 430-432. In urgent cases, spending may be undertaken in advance (and in anticipation) of parliamentary approval using the Contingencies Fund: "First established in 1862, this fund was given statutory authority in the Contingencies Fund Act 1974, which permits the government to make temporary and urgent expenditures that have not yet been voted by Parliament. The act establishes the capital of the fund at 2% of the authorised supply expenditure of the previous financial year." (p. 431).

Peer Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: See 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. 430-431. Appropriated amounts constitute upper limits; the Treasury does not have to fully fund the appropriations approved by Parliament.

Peer Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: There is no single audit report. In 2015-16, the National Audit Office certified 368 accounts, published 65 reports and supported 47 sessions of the Public Accounts Committee. The latter focus on "value for money" or performance audits which are produced at different points in time throughout the year. See National Audit Office, "Annual Report and Accounts 2015-16", 29 June 2016. See also [http://www.parliament.uk/business/committees/committees-a-z/...](http://www.parliament.uk/business/committees/committees-a-z/) (<http://www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/>).

Peer Reviewer

Opinion: Agree

IBP comment: For purposes of responding to this question, the committee examination of performance and other audit reports (beyond an annual Audit Report) can be taken into account. In the UK, the Public Accounts Committee releases a number of reports (42 reports in 2015-16) examining a range of audit findings in a timely manner. This is consistent with an "a" response (in lieu of an "e" response).

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: According to the Budget Responsibility and National Audit Act 2011 (section 11), Her Majesty appoints the Comptroller and Auditor General, but "Her Majesty's power is exercisable on an address of the House of Commons. It is for the Prime Minister to move the motion for the address. To do so the Prime Minister must have the agreement of the person who chairs the Committee of Public Accounts. The person appointed holds office for 10 years. The person may not be appointed again." Note that the chairperson of the Public Accounts Committee is traditionally a member of the opposition.

Peer Reviewer

Opinion: Agree

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: According to the Budget Responsibility and National Audit Act 2011 (section 14), "The Comptroller and Auditor General may resign from office by giving written notice to the Prime Minister. Her Majesty may remove the Comptroller and Auditor General from office on an address of both Houses of Parliament."

Peer Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: According to the Budget Responsibility and National Audit Act 2011 (section 23), the National Audit Office (NAO) and the Comptroller and Auditor General "must jointly prepare an estimate of NAO's use of resources" for submission to the Public Accounts Commission, a parliamentary body consisting of Members of Parliament. The Commission must review the estimate and table it, with modifications considered appropriate, in the House of Commons for approval.

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Comptroller and Auditor General has "complete discretion" in choosing which performance (value for money) audits to undertake (Budget Responsibility and National Audit Act 2011, section 17). However, financial audits of the accounts of departments and public bodies are required by various Acts of Parliament: <https://www.nao.org.uk/about-us/our-powers/> (<https://www.nao.org.uk/about-us/our-powers/>). Moreover, according to the Government Resources and Accounts Act 2000 (section 25), "The Treasury may by order provide for the accounts of a body to be audited by the Comptroller and Auditor General."

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree that in practice the NAO has full discretion (i.e. it is not likely to ever be prevented from undertaking an audit it wished to do). As the reviewer notes, it is *required* by law to undertake financial audits; and HMT can put more institutions under its auditing mandate as it wishes (suggesting that NAO could not refuse to do a financial audit on a body that HMT have directed it to). So, technically the fact that NAO must do some audits, and must follow HMT's direction in determining which bodies fall into the 'must audit' category you could say it is not fully autonomous and does have limits on its discretion; although the 'limit on discretion' is the ability to *not* undertake financial audits. This may be a technicality - NAO's discretion is limited in that it appears it could not refuse to undertake a financial audit (if, for some reason, it did not want to). However, I think the intent of the question relates to whether NAO are restricted *against their will* from undertaking audits - this is not the case in the UK.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: External monitoring is in place to ensure the quality of performance and financial audits. While the detailed findings are not published, the NAO "Transparency Report" contains a summary of the arrangements and the main findings, and outlines how the NAO has responded. The NAO's Audit Practice Quality Committee uses external reviews of performance audits as the basis of discussions on quality. See "Transparency Report 2015", pp. 18-19 and Appendix Two.

Peer Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In 2015-16, the Comptroller and Auditor General and NAO staff supported 47 Public Accounts Committee evidence sessions. The support of the C&AG is crucial for the PAC, but much of it occurs behind the scenes of the public process. It is rare for the C&AG to speak during these sessions. The PAC's work is based on the work and reports of the NAO, and briefings from the C&AG. See National Audit Office, "Annual Report and Accounts 2015-16", p. 11. See also Wehner, J. (2003). "Principles and Patterns of Financial Scrutiny: Public Accounts Committees in the Commonwealth." *Commonwealth and Comparative Politics* 41(3): 21-36.

Peer Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: In 2011, HM Treasury committed to increased consultation specifically for tax policy decisions (HM Treasury and HMRC, "Tax consultation framework", March 2011; see <https://www.gov.uk/government/publications/tax-consultation-...> (<https://www.gov.uk/government/publications/tax-consultation-framework>)). It publishes a response to the inputs received during a consultation. See www.gov.uk (<http://www.gov.uk>), search for "HM Treasury" and "consultations" for a full listing of consultations carried out by HM Treasury in recent years. At the end of a consultation, a summary of responses is published that includes a listing of those who made submissions. The number of consultations is sizeable: HM Treasury published 48 documents relating to consultations during the 2016 calendar year. This includes consultations that shape upcoming budgets, e.g. a decision in 2015 not to go ahead with a tobacco levy in the budget (<https://www.gov.uk/government/consultations/tobacco-levy> (<https://www.gov.uk/government/consultations/tobacco-levy>)) or changes to the bank levy announced in 2016 for the upcoming budget (<https://www.gov.uk/government/consultations/re-scoping-of-th...> (<https://www.gov.uk/government/consultations/re-scoping-of-the-bank-levy>)). As these examples illustrate, consultations play a role in shaping upcoming Finance Bills, but they tend to be specific and targeted. It should be noted that consultations by other departments often have direct implications for future spending. E.g. "Early years funding: changes to funding for 3- and 4-year-olds" (1 December 2016) is a consultation by the Department for Education.

Peer Reviewer

Opinion: Agree with Comments

Comments: As well as 'specific consultation' exercises (which the reviewer correctly notes are often tax/regulation focused), HMT also has a longstanding system of 'budget representations'. See: <https://www.gov.uk/government/publications/budget-representa...> (<https://www.gov.uk/government/publications/budget-representations-guidance/guidance-for-submitting-your-budget-or-autumn-statement-representation>) This means anyone - individual citizen or group - can send a budget representation ahead of the budget process. It should be noted that HMT does not reply to, or comment on, individual representations. However, from my experience (a few years ago now) they are indeed read by budget staff. The more important representations (e.g. from the CBI or TUC) are reviewed in more detail and HMT staff write a summary of what they are doing in response for Ministers. Acknowledging this 'budget representation' system does not change the score - these are not 'interactive' but they are open to all. I agree with the 'b' score here. Your covering email asks for specific consideration of Section 5. I should add that in my experience of working at HMT (a few years ago now) in reality it operates quite a closed process. While anyone can indeed write in their ideas, in practice only budget representations from major institutions and stakeholders will be carefully reviewed (and - if they are important enough - their content would have been transmitted already through a face to face briefing with special advisers and/or ministers). An individual citizen is likely to have their representation reviewed by someone relatively junior without a strong expectation that it would be communicated upwards. It is not possible to prove this, as HMT provides no data or summary of the budget representation process, but this was my experience from my time there.

Researcher response: Thank you for pointing out the "public representation" channel. There is no interaction or bespoke response to any correspondence submitted in this way. Hence, I view the consultations as "the deepest or most interactive mechanism" for the purpose of this question.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The relevant HM Treasury consultations are typically on specific tax matters. They are publicly announced and often receive media coverage. See, e.g. Financial Times, "Salary sacrifice schemes face reform: Treasury to review pay-for-perks swap as cost to public purse rises", 29 August 2016. Relevant industry groups or pressure groups are typically amongst those to respond, while individual submissions are rare. See www.gov.uk (<http://www.gov.uk>), search for "HM Treasury" and "consultations" for a full listing of consultations carried out by HM Treasury in recent years. At the end of a consultation, a summary of responses is published that includes a listing of those who made submissions.

Peer Reviewer

Opinion: Agree with Comments

Comments: As noted, HMT also invites budget representations from any individual or group who wishes to make them. These are not specifically addressed at disadvantages groups, however. As noted in the previous discussion, in practice it is the more organised and high-profile groups (e.g. business institutions, the local government association) that have close review of their representation. A private citizen's representation may not receive much attention, although it will be read.

Researcher response: Thank you for pointing out this mechanism. For the purpose of this question, I do not regard the provision of an email and postal address for sending in comments as steps to "actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities".

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: A variety of topics are covered by government consultations, but not all six topics are covered by HM Treasury consultations. The website of the government lists 48 documents related to consultations by HM Treasury during the 2016 calendar year. There were several consultations directly linked to Budget 2016: Half of them dealt with tax matters (Horserace Betting Levy, Pension Tax Relief, Stamp Duty Land Tax, and the energy efficiency tax landscape), others related to specific public services (financial guidance, crematoria provision), and other topics (compulsory purchase system, protection for micro businesses). Consultations linked to infrastructure included those on the National Infrastructure Commission and the local infrastructure rate. An example linked to social policies is the consultation on the indexation and equalisation of a guaranteed minimum pension in public service pension schemes, to avoid inequality in the payment of public service pensions between men and women. The consultation on the Financial Policy Committee powers of direction in the buy-to-let market relates to the management of financial and macroeconomic risks. It should be noted that consultations by other departments often have direct implications for spending. See e.g. "Early years funding: changes to funding for 3- and 4-year-olds" (1 December 2016) is a consultation by the Department for Education. In general, consultations that relate to the spending side of the budget tend to be less clearly linked to the annual budget cycle than consultations related to taxes.

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition, as noted above, the budget representation system allows any individual or group to send their views on any issue to HMT for consideration within the budget process. However, as this is only minimally structured (although in theory covers all these areas as all topics are open for discussion) it do not propose a change of score.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: The consultation mechanism used by HM Treasury may cover tax policy formulation or implementation. An example relating to the review of an existing scheme is the "Simplifying the Gift Aid donor benefit rules" consultation, announced on 11 November 2016, which in turn was a response to an earlier consultation on this topic. Gift Aid is an income tax relief designed to benefit charities and Community Amateur Sports Clubs (CASC). This consultation was about ways to simplify and improve the scheme. An example of a consultation on the framework to guide implementation and the detailed design of a policy is "Help to Save: response to the consultation on implementation", 17 October 2016. This relates to "a new Help to Save scheme to encourage people on low incomes to build up a rainy day fund" that was announced as part of Budget 2016 (p. 3). The summary document summarises the main points raised in response to the consultation questions and sets out the government's response. Another example might be the benefit fraud hotline of the Department for Work and Pensions (DWP): <https://www.gov.uk/report-benefit-fraud> (<https://www.gov.uk/report-benefit-fraud>). This specific "participation" opportunity is in principle open to everyone, but it is targeted at one sector of the budget, although a very important one. According to the Office for National Statistics: "In the financial year 2014/15, the UK government spent £258 billion on welfare, which made up 35% of all government spending." (<http://visual.ons.gov.uk/welfare-spending/> (<http://visual.ons.gov.uk/welfare-spending/>)). However, this mechanism is not provided by HM Treasury.

Peer Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: HM Treasury consultations may attract inputs from organisations representing vulnerable parts of the population. E.g. "Christians Against Poverty" and other charities responded to the "Help to Save" consultation, but intended beneficiaries of the scheme ("people on low incomes") did not provide direct input into the process (see pp. 13-14).

Peer Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics

- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: HM Treasury consultations tend to be focused on revenue measures, and this may include their implementation. Other departments' consultation cover relevant topics, e.g. the benefit fraud hotline is related to social spending. See <https://www.gov.uk/report-benefit-fraud> (<https://www.gov.uk/report-benefit-fraud>). Consultations can cover implementation issues in a wide range of areas including revenue measures, investment in transport, service delivery in areas such as education etc, and others. In the first 11 months of the 2016 calendar year, 117 consultations related to implementation issues, i.e. roughly 10 per month and 14% of the total 824 consultations in this period.

Peer Reviewer
Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: a. (100)

Sources: Yes, consultations are driven by very detailed background documents that cover the above and set out precise questions. Consultation documents and any related material are freely available on the internet. See e.g. HM Treasury, "Simplifying the Gift Aid donor benefits rules: further consultation", 11 November 2016 (<https://www.gov.uk/government/consultations/simplifying-the-...> (<https://www.gov.uk/government/consultations/simplifying-the-gift-aid-donor-benefits-rules-further-consultation>)). Note the related call for evidence (16 July 2015), and the first consultation document (18 February 2016), also available via this link.

Peer Reviewer
Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: Each consultation is formally closed with a report that details who provided inputs, and which summarises the inputs and gives the government's response. See www.gov.uk (<http://www.gov.uk>) and search for "consultations", then look for those with the status tag "Consultation outcome" and click on the link to access the full report. See e.g. HM Treasury, "Reforming the business energy efficiency tax landscape: response to

the consultation", 16 March 2016 (<https://www.gov.uk/government/consultations/consultation-ref...> (<https://www.gov.uk/government/consultations/consultation-reforming-the-business-energy-efficiency-tax-landscape>)). In this case, HMT received 356 responses to the consultation, which are listed at the end of the report. The report itself contains a summary of the responses and the government's response to these.

Peer Reviewer

Opinion: Agree with Comments

Comments: The reviewer is correct in terms of how HMT deals with specific consultations - it does provide a summary of the responses, and a list of who responded. Regarding the budget representation system, HMT does not provide a list of representations received and does not provide a summary of the responses. They are received and read, but there is no further public accountability action relating to them. As a result, the answer is quite bifurcated - HMT provides quite a lot of response and detail on specific consultation exercises, but nothing on the 'general' budget representation system. I think the consultation system is the main way in which HMT gathers specific views on its policy proposals, so I am content to stick with the 'a' score. I think if HMT was to list and summarise all budget representations received for a specific budget it would be an unreasonable (and nugatory) administrative burden.

Researcher response: Based on the guidelines for question 125, I consider the consultations as "the deepest or most interactive mechanism" for the purpose of that question. I note the comments on the representations, but I consider these an inferior (not interactive and less meaningful) mechanism.

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: Each consultation is formally closed with a report that details who provided inputs, and which summarises the inputs and gives the government's response. See www.gov.uk (<http://www.gov.uk>) and search for "consultations", then look for those with the status tag "Consultation outcome" and click on the link to access the full report.

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The specific scope and timing of a consultation process is determined by the government, and the latter need not be aligned with the annual budget process.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <https://www.gov.uk/government/publications/budget-representa...> (<https://www.gov.uk/government/publications/budget-representations-guidance/guidance-for-submitting-your-budget-or-autumn-statement-representation>) The above link relates to the budget representation process, which is discussed in previous answers. This is specifically tied to the budget preparation and formulation of the Executive's Budget Proposal process. As can be seen for this link, it is not an 'open' process and the webpage notes that representations for the Spring 2017 budget are now closed (i.e. there was a specific timetable by which inputs should have been received). On that basis, I think the answer is 'a' in that there is a timetable for participation (through the budget representation system) and the deadlines are posted on the webpage. As noted, it's an open question how *effective* the budget representation process is, but it does exist.

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Consultations are widely used across ministries. See www.gov.uk (<http://www.gov.uk>) and search for "consultations" to obtain a full listing. Many of these affect departmental expenditure. For an example, see question 131 for details. Here, the Department for Education is consulting about an early years national funding formula and changes to the way the three- and four-year-old entitlements to childcare are funded through the budget.

Peer Reviewer

Opinion: Agree

IBP comment: Response was changed from "a" to "b" for cross-country consistency and after consultation with the researcher.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: See answers to questions 112 and 113. Following the tabling of the budget on 16 March 2016, the Treasury Select Committee took evidence on 12 and 13 April 2016, including from academics and think tanks. See <https://www.parliament.uk/business/committees/committees-a-z...> (<https://www.parliament.uk/business/committees/committees-a-z/commons-select/treasury-committee/inquiries1/parliament-2015/budget-2016/>). In principle, members of the public can make submissions to a committee including the Treasury Select Committee (see attached example). However, there have been no specific committee inquiries or reports specifically into an Estimate, which are the basis for approving annual expenditure, since 2014-15.

Peer Reviewer

Opinion: Agree

IBP comment: Response was changed from "a" to "b" for cross-country consistency and after consultation with the researcher.

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: See answer to previous question, including link. In principle, any of these topics may be covered by the Treasury Select Committee, but the focus is on (1), (2) and (4). The lack of hearings on the Estimates means that there is no detailed parliamentary scrutiny of social spending (3), investment projects (5) and public services (6) as part of the annual budget approval process.

Peer Reviewer
Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Following the tabling of the budget on 16 March 2016, the Treasury Select Committee took evidence on 12 and 13 April 2016. The evidence was published, but the committee did not publish a summary or a detailed report on how these inputs were used. See <https://www.parliament.uk/business/committees/committees-a-z...> (<https://www.parliament.uk/business/committees/committees-a-z/commons-select/treasury-committee/inquiries1/parliament-2015/budget-2016/>)

Peer Reviewer
Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: The main witnesses at hearings of the Public Accounts Committee are typically the accounting officer (Permanent Secretary) of a department and other senior officials. All hearings are open to the public and there is also a recording of each session that is available via the committee's website. The PAC does, however, invite submissions from interested parties. See <http://www.parliament.uk/business/committees/committees-a-z/...> (<http://www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/>) and attached submission guidelines issued by the PAC.

Peer Reviewer
Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: The National Audit Office maintains a whistleblowing hotline: <https://www.nao.org.uk/contact-us/whistleblowing-disclosures...> (<https://www.nao.org.uk/contact-us/whistleblowing-disclosures/>). Under the Public Interest Disclosure Act 1998, the Comptroller and Auditor General is a prescribed person to whom external persons can make disclosures relating to "the proper conduct of public business, value for money, fraud and corruption in relation to the provision of public services". NAO may then investigate these, but the C&AG is not compelled to do so. See link above for full details.

Peer Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: In its 2015/16 annual report (p. 30), the NAO explains that it received 464 pieces of correspondence from the public, and responded to all of them: "Correspondence can give rise to in-depth investigations and may be used to inform our work programme should it bring systemic issues to our attention that warrant further work, such as a value-for-money study or full investigation." The NAO may choose to carry out an "investigation" (which differs from an audit) in response to concerns raised by the public or its own work. For further detail and a listing, see <https://www.nao.org.uk/about-us/our-work/investigations/> (<https://www.nao.org.uk/about-us/our-work/investigations/>). According to the annual report (p. 30): "In 2015-16, we undertook 43 investigations, publishing 16 of these; six Committee of Public Accounts' evidence sessions were supported by our investigations work. Our investigations work allows us to respond to indications of fraud, malpractice or systemic weakness."

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: A variety of mechanisms are used to solicit the views of frontline staff and service users during audit work, such as surveys and focus groups. See e.g. the use of focus groups in the NAO report "Transforming Rehabilitation", HC 951 Session 2015-16, 28 April 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree that there is evidence that NAO seek input and views from stakeholders in the course of their performance audits (and perhaps financial audits too). To be strict here, the reviewer gives examples of *stakeholders* being invited to provide inputs into the NAO process (e.g. front-line workers in a public service; service delivery users). However, this is not quite the same as 'the public', which is the precise nature of the question asked. I

have reviewed the NAO website, and they offer a service whereby they list 'Work in Progress' and as you drill down into the list of current audits there is a facility for members of the public to email in their views. So - I think the 'a' score is justified, but perhaps more on the basis that there is this 'open access' facility rather than because NAO interview or investigate using stakeholder inputs.

Researcher response: Thank you for pointing out this possibility.

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