Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

**How has the OBI score for the United Kingdom changed over time?**

<table>
<thead>
<tr>
<th>Year</th>
<th>2006</th>
<th>2008</th>
<th>2010</th>
<th>2012</th>
<th>2015</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Score</td>
<td>88</td>
<td>88</td>
<td>87</td>
<td>88</td>
<td>75</td>
<td>74</td>
</tr>
</tbody>
</table>

**How comprehensive and useful is the information provided in the key budget documents that the United Kingdom publishes?**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enacted Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citizens Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In-Year Reports</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Year-End Report</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit Report</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Available to the Public
- Not Produced
- Published Late, or Not Published Online, or Produced for Internal Use Only

The United Kingdom’s score of 74 out of 100 is substantially higher than the global average score of 42.
Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

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

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

Moreover, the United Kingdom has failed to make progress by continuing to publish an Enacted Budget that only contains minimal budget information.

The United Kingdom’s score of 74 on the 2017 Open Budget Index is largely the same as its score in 2015.

Since 2015, the United Kingdom’s summary of the budget, published in the form of key announcements and which has previously served as its Citizens Budget, lacks basic facts about the budget.

### How does public participation in the United Kingdom compare to other countries?

The United Kingdom’s score of 57 out of 100 indicates that it provides **limited** opportunities for the public to engage in the budget process. This is higher than the global average score of 12.

### To what extent do different institutions in the United Kingdom provide opportunities for public participation?

<table>
<thead>
<tr>
<th>Institution</th>
<th>Few</th>
<th>Limited</th>
<th>Adequate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive</td>
<td></td>
<td>52</td>
<td></td>
</tr>
<tr>
<td>Legislature</td>
<td></td>
<td>59</td>
<td></td>
</tr>
<tr>
<td>Supreme Audit Institution</td>
<td></td>
<td></td>
<td>78</td>
</tr>
</tbody>
</table>
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

**To what extent does the legislature in the United Kingdom provide budget oversight?**

The legislature provides **limited** oversight during the budget cycle. This score reflects that the legislature provides weak oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage of the budget cycle.

**Oversight by an Independent Fiscal Institution**

The United Kingdom’s independent fiscal institution is called the Office for Budget Responsibility. Its independence is set in law, and it reports to the executive. It publishes its own macroeconomic and fiscal forecasts and assesses the government’s cost estimates of new policy proposals.

While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils. For more information, see Lisa von Trapp, Ian Lienert, and Joachim Wehner, “Principles for Independent Fiscal Institutions and Case Studies,” *OECD Journal on Budgeting*, March 2016 (special issue), pp. 9-24.

**RECOMMENDATIONS**

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

- **Publish a Citizens Budget** to make the budget more accessible to citizens.
- **Increase the information provided in the Executive’s Budget Proposal**, including by adding some information that is provided in other reports (such as longer-term projections).
- **Provide more comparisons** in the Year-End Report between original estimates and actual outcomes, such as for borrowing and debt and for nonfinancial data.

For more detailed information on the survey findings for the United Kingdom, please see the Open Budget Survey Data Explorer at [survey.internationalbudget.org](http://survey.internationalbudget.org).
How can the United Kingdom improve participation?
The United Kingdom should prioritize the following actions to improve public participation in its budget process:
- Actively engage with individuals or civil society organizations representing vulnerable and underrepresented communities during the formulation and monitoring of the implementation of the national budget.
- Ensure that participation mechanisms are incorporated into the timetable for formulating the Executive’s Budget Proposal.

How can the United Kingdom improve oversight?
The United Kingdom should prioritize the following actions to make budget oversight more effective:
- Ensure the Executive’s Budget Proposal is provided to legislators at least two months before the start of the budget year.
- Ensure the Executive’s Budget Proposal is approved by legislators before the start of the budget year.
- Ensure audit processes are reviewed by an independent agency.

METHODOLOGY

The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations from sources such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the International Organisation of Supreme Audit Institutions (INTOSAI) and the Global Initiative for Fiscal Transparency (GIFT).

It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between August 2016 and January 2018 and involved about 300 experts in 115 countries. The Open Budget Survey 2017 assesses only events, activities, or developments that occurred up to 31 December 2016. The survey was revised somewhat from the 2015 version to reflect evolving methods for disseminating budget information and to strengthen individual questions on public participation and budget oversight. A discussion of these changes can be found in the Open Budget Survey Global Report (see link below).

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

Further Information
Visit openbudgetsurvey.org for more information, including:
- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire