

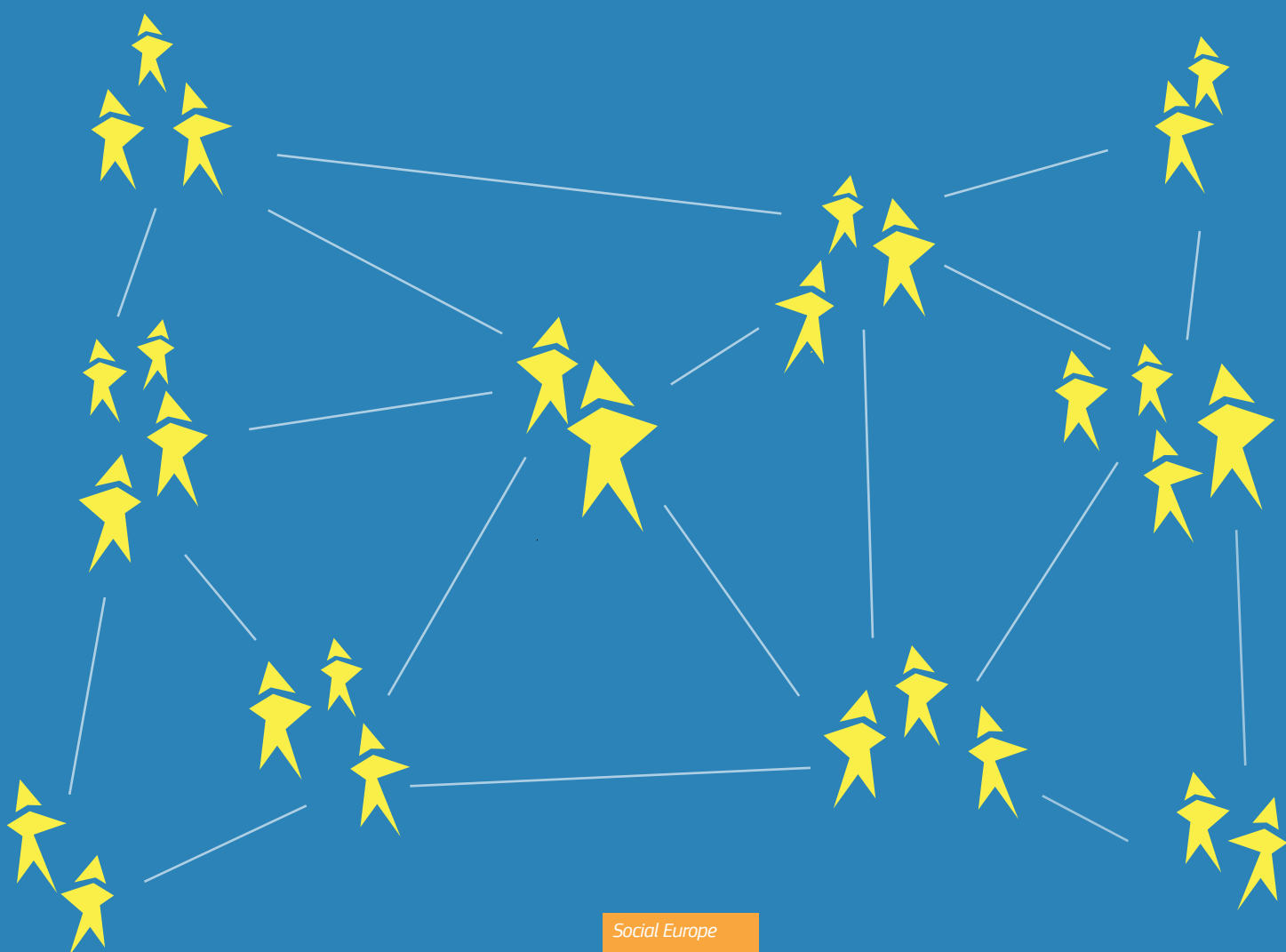


EUROPEAN SOCIAL POLICY NETWORK (ESPN)

# National monitoring frameworks for public social spending

## United Kingdom

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Social Europe

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**European Social Policy Network (ESPN)**

**ESPN Thematic Report on  
National monitoring frameworks  
for public social spending**

**United Kingdom**

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The European Social Policy Network (ESPN) was established in July 2014 on the initiative of the European Commission to provide high-quality and timely independent information, advice, analysis and expertise on social policy issues in the European Union and neighbouring countries.

The ESPN brings together into a single network the work that used to be carried out by the European Network of Independent Experts on Social Inclusion, the Network for the Analytical Support on the Socio-Economic Impact of Social Protection Reforms (ASISP) and the MISSOC (Mutual Information Systems on Social Protection) secretariat.

The ESPN is managed by the Luxembourg Institute of Socio-Economic Research (LISER) and APPLICA, together with the European Social Observatory (OSE).

For more information on the ESPN, see:

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## Summary

HM Treasury (the government's economic and finance ministry) has lead responsibility for monitoring public expenditure, including social spending, in the UK. It sets out spending plans for a three-year cycle and may amend them, usually in Budget events in the Autumn and Spring of each year.

There are a number of other contributors to the monitoring of social expenditure: the Office for Budget Responsibility (OBR) provides detailed analysis of social spending and annual reports on the economic context; the departments engaged in spending on social policy measures (in this case, the Department for Work and Pensions and the Department of Health and Social Care in particular) also produce analyses of their own spending; the National Audit Office (NAO) is a parliamentary agency with responsibility for auditing the value for money of public social expenditure. The Audit Commission used to perform a similar function for local government but was abolished in 2015, with functions replaced by a local audit framework and the NAO.

Tax reliefs and expenditures, particularly those related to private and occupational pensions provided by employers, are not adequately monitored.

Current and capital expenditure is separately identified.

Though HM Treasury and the OBR may publish some analysis of the distributional outcomes of public expenditure, including social spending, this work is mainly taken on by the Office for National Statistics, the spending Departments and others using sample survey and epidemiological data.

Most of the sources of data on social expenditure provide this on an annual basis, in nominal and real terms and some as a percentage of GDP. There are sources of data which enable spending to be broken down by age group and other characteristics of beneficiaries and by spatial location.

Social expenditure is mainly monitored on a UK-wide basis. However, Scotland has begun to develop benefit systems distinct from the rest of the UK and established new institutions to monitor spending. Healthcare spending is devolved to Wales, Scotland and Northern Ireland. In England it is in the hands of a complex and shifting set of bodies at national and regional levels.

Apart from in Scotland there have been no significant recent developments in the tools deployed to enhance the effectiveness of public social protection expenditure. But in healthcare an Office for Health Improvement and Disparities (OHID) has recently been formed, part of the Department of Health and Social Care, tasked to improve prevention and public health, and reduce health inequalities, with monitoring therefore included.

The National Audit Office is the major body responsible for assessing the cost-effectiveness of social spending. There are also efforts by government agencies responsible for monitoring and delivering public social expenditure, in particular spending Departments, which have programmes of evaluation of their policies, including commissioning external research. The Magenta Book gives guidance on designing an evaluation and has been revised recently and an Evaluation Task Force has been established. Impact assessments are usually carried out when policies are being introduced or changed. Cumulative ex post assessment that gives a complete picture over the longer term is much less common than these ex ante assessments. Parliamentary Select Committees in both houses of parliament perform an independent function of holding the executive to account. Think tanks, NGOs and university researchers also contribute to monitoring the effectiveness of social expenditure, though they often utilise official sources of data.

# 1 Country-specific monitoring frameworks for public social spending

Public social expenditure in the UK covers a wide variety of elements, including social security, and healthcare and social care (not part of social security in the UK), as well as education and housing. The guidelines for this report exclude education spending. Social security takes up about half of public social spending (depending on how it is defined) and healthcare about a quarter. While some of the institutional arrangements for monitoring social security expenditure and healthcare expenditure are the same, there are many differences. This is partly because the UK does not have a health insurance system like most EU countries but a tax-funded National Health Service (NHS) free at the point of delivery.

## 1.1 Country-specific dedicated monitoring framework(s)

**HM Treasury** (the government's economic and finance ministry) is the central government department primarily responsible for monitoring public expenditure, including social spending, in the UK. It is also responsible for the management of the economy and taxation policy. In normal times the Treasury sets a spending cycle for a period of three years (at the time of writing most recently on 27 October 2021). This is the outcome of a bidding process to the Treasury from the spending Departments in central government. Spending may be varied between spending reviews, normally as a result of announcements made in Autumn or Spring Budgets/Statements. The Annual Spending Review<sup>1</sup> includes an annex on spending plans and outcomes, detailed for each spending department, as well as plans for future years.

While HM Treasury is the lead player in monitoring public social expenditure there are a number of other important players.

**The Office for Budget Responsibility** (OBR) was created in 2010 to provide independent and authoritative analysis of the UK's public finances. It produces detailed five-year forecasts for the economy and public finances twice a year. The forecasts accompany the Budget Statement (usually in late November) and the Spring Statement (usually in March). They incorporate the impact of any tax and spending measures announced in those statements by the Chancellor. The details of the forecasts are set out in the Economic and Fiscal Outlook (EFO).<sup>2</sup> Chapter 3 of these reports contain detailed analysis of what it calls "welfare spending", including changes since the previous report; and more detail is given in the Welfare Trends Reports.<sup>3</sup> On an irregular basis the OBR also publishes detailed analyses of particular elements of public social spending, including the drivers of future change. The most recent reports of this kind on elements of social protection were reported in 2018.<sup>4</sup> While the OBR monitors social expenditure, its work is not particularly focussed on effectiveness. It is primarily concerned with whether the government is meeting its fiscal rules and public sector borrowing requirements targets.

Spending Departments also monitor their own spending. For example, the **Department for Work and Pensions** (DWP), responsible for half of public social expenditure, publishes annual spending and caseload tables (see 1.5 for details).

The **Department for Health and Social Care** (DHSC) publishes many reports and statistics and the **Office for Health Improvement and Disparities** (OHID), part of

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<sup>1</sup> HM Treasury (2021) *Annual Spending Review*, HC 822

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1028814/Budget\\_AB2021\\_Web\\_Accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1028814/Budget_AB2021_Web_Accessible.pdf)

<sup>2</sup> Office for Budget Responsibility (2021) *Economic and Fiscal Outlook* <https://obr.uk/efo/economic-and-fiscal-outlook-march-2021/>

<sup>3</sup> Office for Budget Responsibility (2021) *Welfare Trends Report*, <https://obr.uk/wtr/welfare-trends-report-march-2021/>

<sup>4</sup> <https://obr.uk/forecasts-in-depth/tax-by-tax-spend-by-spend/>

DHSC, was formed recently to take over responsibility for monitoring public health and address the health disparities that exist across the country to help people live longer, healthier lives and reduce the pressure on the health and care system.<sup>5</sup> Healthcare systems are devolved to the constituent countries of the United Kingdom.

The **National Audit Office** (NAO) is the UK's independent public spending watchdog. It supports Parliament in holding government to account and helps improve public services through high-quality audits. It has three strategic priorities: improving support for effective accountability and scrutiny; increasing its impact on outcomes and value for money (i.e. monitoring effectiveness); and providing more accessible independent insight. The Comptroller and Auditor General (C&AG) leads the NAO and is an officer of the House of Commons. They and the staff of the NAO (about 800 people) are independent of government. They are not civil servants and do not report to a minister. The C&AG certifies the accounts of all government departments and many other public sector bodies. They have statutory authority to examine and report to Parliament on whether departments and the bodies they fund have used their resources efficiently, effectively and with economy.<sup>6</sup> They can decide which value for money examinations to carry out; decide how to report results to Parliament; and use rights of access to documents and staff to get information and explanations.

The **Public Accounts Committee** (PAC), a Parliamentary Select Committee of MPs, oversees the work of the NAO, and is one of a number of Select Committees of both the House of Commons and House of Lords which hold the executive to account, including Committees for each of the devolved nations. In the Commons there is a Work and Pensions Select Committee, a Committee for the DHSC and one for the Treasury. The Treasury Select Committee has opened an inquiry into the 2021 Autumn Spending Review and Budget.<sup>7</sup> The House of Lords Economic Affairs Committee published a report on the economics of Universal Credit in 2020.<sup>8</sup> Governments have to respond to reports and are expected to do so within a certain time (usually two months), though the Committees ultimately have no power to force action on their recommendations. Select Committees also correspond regularly with government departments.<sup>9</sup> The House of Commons Library can carry out research for individual MPs and produces research briefings on topics of interest,<sup>10</sup> including public spending.<sup>11</sup> Although written answers to parliamentary questions from MPs are no longer published in the official record, they are available online and can reveal valuable information, though ministers can refuse to answer if the cost is disproportionate.<sup>12</sup> Freedom of information requests can be made for recorded information held by public authorities, national and local.<sup>13</sup> These avenues are often used by the public and NGOs etc. to gain information about social spending and its impacts.

The Audit Commission used to monitor expenditure by local government, similarly to the NAO for central government, but was abolished in 2015. Since then, local auditors carry out this scrutiny in a dispersed way, governed by a common framework. The Government

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<sup>5</sup> <https://www.gov.uk/government/news/new-era-of-public-health-to-tackle-inequalities-and-level-up-the-uk>

<sup>6</sup> The most recent example was a very critical report on the Covid Test and Trace programme <https://publications.parliament.uk/pa/cm5802/cmselect/cmpublic/182/report.html>

<sup>7</sup> <https://committees.parliament.uk/work/1585/autumn-budget-and-spending-review-2021/>

<sup>8</sup> <https://committees.parliament.uk/work/31/the-economics-of-universal-credit/publications/>

<sup>9</sup> E.g. the Treasury Committee has just asked for urgent costings and distributional analysis of a recent government announcement amending the arrangements for social care reform and asked for a response within several days: <https://committees.parliament.uk/publications/7911/documents/81983/default/>

<sup>10</sup> <https://www.politicshome.com/thehouse/article/75-years-house-commons-library-research-service>

<sup>11</sup> <https://researchbriefings.files.parliament.uk/documents/CBP-8046/CBP-8046.pdf>

<sup>12</sup> <https://questions-statements.parliament.uk/>

<sup>13</sup> <https://www.gov.uk/make-a-freedom-of-information-request>



has just published its response to a report by the Public Accounts Committee on the timeliness of these arrangements,<sup>14</sup> based on a report by the NAO on this topic.<sup>15</sup>

From 2014, the Government has provided an 'annual tax summary', with a breakdown of public expenditure,<sup>16</sup> to inform taxpayers about how their taxes and National Insurance contributions are being spent. It is no longer sent to taxpayers but is online. This uses the Public Expenditure Statistical Analysis, but (for example) includes civil service pensions in the section on 'welfare' and excludes indirect tax.

## 1.2 Separate monitoring framework(s) linked to schemes provided by employers

Employers have a statutory responsibility for certain cash benefits (statutory sick pay (SSP) and statutory maternity pay (SMP)). As compensation for SMP, they receive deductions in their employer National Insurance contributions; this used to be the case for SSP, but this was then discontinued, though revived for small and medium sized employers in relation to COVID-19. These payments are included in social expenditure accounts and Departmental accounts. Employers can also provide other social benefits. Some of these benefits, e.g. company cars, are taxable; others, e.g. subsidised meals, are not.

The most substantial problem relates to occupational pensions, which attract tax reliefs for the employer and the employee. These *tax expenditures* are substantial and are certainly not monitored as adequately as public social expenditures. The National Audit Office (NAO) and the Public Accounts Committee have said that "Despite our repeated recommendations, HMRC (Her Majesty's Revenue and Customs) still does not make tax reliefs sufficiently visible to support parliamentary scrutiny and public debate about areas where the UK chooses not to collect tax".<sup>17</sup> In 2020, the NAO produced a report to examine 'the economy, efficiency and effectiveness of how the exchequer departments used their resources with regard to the design, administration, monitoring, evaluation and management of tax expenditures'.<sup>18</sup>

The NAO report describes the formal monitoring arrangements for tax expenditures. Parliament undertakes scrutiny of tax policy as part of the Budget process and through the Treasury Committee. The Treasury is responsible for tax strategy and HMRC for administration of tax expenditures. The accounting officers of these departments are accountable to the Public Accounts Committee for the effectiveness of the resources they use, including their management of tax expenditures. The NAO report noted, however, that the UK had 362 tax expenditures in October 2019, with the cost of only 111 being reported. In 2018-19, an estimated £155 (€184) billion was spent on tax expenditures in support of government economic and social objectives, but that only £11 (€13) billion of such tax expenditures had been subject to published evaluations since 2015.<sup>19</sup> It also reported that in July 2019, the OBR identified the costs of tax reliefs as one of four new fiscal risks to the public finances, and was concerned that the government did not know their full cost; that they lacked transparency and scrutiny; and that they added complexity.

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<sup>14</sup> <https://committees.parliament.uk/work/1138/timeliness-of-local-auditor-reporting-on-local-government-in-england/>

<sup>15</sup> <https://www.nao.org.uk/press-release/timeliness-of-local-auditor-reporting-on-local-government-in-england-2020/>

<sup>16</sup> <https://www.gov.uk/government/publications/how-public-spending-was-calculated-in-your-tax-summary/how-public-spending-was-calculated-in-your-tax-summary>

<sup>17</sup> Public Accounts Committee (2016) *HMRC's performance in 2015/16*, HC 712.

<sup>18</sup> NAO (2020) *The management of tax expenditures*, HC 46, Session 2019-20: <https://www.nao.org.uk/wp-content/uploads/2020/02/The-management-of-tax-expenditure.pdf>

<sup>19</sup> 'Tax expenditures' in the NAO's report are non-structural tax reliefs created to pursue economic and social objectives; structural tax reliefs are part of the design of the tax system (e.g., personal tax allowances)

Some tax expenditures are regressive in their impact and it is clear that tax expenditures in general need to be taken much more into account in order to monitor the social outcomes of public social expenditure.<sup>20</sup>

### 1.3 Distinction between current expenditure and capital expenditure

In the analyses of public social expenditure produced by the HM Treasury and OBR there are separate tables showing current and capital expenditure. However, there has been concern that the NHS has used its allocation for capital spending to meet current expenditure, and the Public Accounts Committee launched an inquiry into this.<sup>21</sup>

The DWP is subject to a separate form of control on its current expenditure. First proposed in Budget 2014, there has been a 'welfare cap' restricting current expenditure on some benefits and tax credits to a certain limit. The cap included 50% of total welfare spending in 2021/22.<sup>22</sup> It excludes pensions and those payments most sensitive to the economic cycle. Since the Autumn Statement 2016, this spending can be up to the cap plus a margin set by HM Treasury each year, and is now only formally assessed once, at the beginning of every parliament. If the cap is breached, the Government has to explain why to parliament. No other spending Department has such a cap. It is described in the Charter for Budget Responsibility that sets out the Government's approach to fiscal policy and management of the public finances.<sup>23</sup>

### 1.4 Type of monitoring: level and outcomes

In the HM Treasury and OBR reports there is frequently some distributional analysis of outcomes of policy measures proposed in fiscal events such as the Budget, setting out in particular the impact on households in different income brackets.<sup>24</sup> The latest example provides distributional analysis of tax, welfare and public service spending decisions since Spending Round 2019. It also presents estimates of the level of tax paid and public spending received by households in 2024-25. In addition, proposed measures, whether included in Budgets or not, usually have an impact assessment,<sup>25</sup> in addition to an equality impact assessment to discuss the effects on groups protected under the equality legislation. In November 2012, the then prime minister, David Cameron, downgraded the importance of equality impact assessments, however,<sup>26</sup> saying that policymakers should use their judgment rather than 'tick boxes', and, whilst these are still often carried out, and the public sector equality duty still requires departments to assess the impact of policies that are being implemented, these can be rather perfunctory. Impact assessment is not carried out when a policy that was temporary is being withdrawn. In its report on Budget 2018, the Treasury Select Committee recommended that 'the Treasury should ... produce and publish robust equalities impact assessments of future Budgets, including the individual tax and welfare measures contained within them'.<sup>27</sup>

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<sup>20</sup> For further detail on this issue, see Sinfield, A. (2019) 'Tackling tax reliefs', in Bradshaw, J. (ed) *Let's talk about tax*, Child Poverty Action Group

<sup>21</sup> <https://committees.parliament.uk/work/290/nhs-capital-expenditure-and-financial-management/>

<sup>22</sup> <https://commonslibrary.parliament.uk/research-briefings/sn06852/>

<sup>23</sup> <https://www.gov.uk/government/publications/charter-for-budget-responsibility-autumn-2016-update>

<sup>24</sup> See for example

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1028953/D\\_A\\_Document\\_Autumn\\_Budget\\_2021\\_FINAL.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1028953/D_A_Document_Autumn_Budget_2021_FINAL.pdf). The analysis is by equivalised household income decile. As with most such analyses, any behavioural change is not included

<sup>25</sup> The Government, however, argued that an assessment was not done for a temporary measure introduced (to increase universal credit) during the pandemic, for reasons of speed; and that no assessment was then carried out of the impact of its withdrawal, because it had only been temporary:

<https://lordslibrary.parliament.uk/universal-credit-an-end-to-the-uplift/>

<sup>26</sup> <https://www.bbc.co.uk/news/uk-politics-20400747>

<sup>27</sup> <https://publications.parliament.uk/pa/cm201719/cmselect/cmtreasy/1606/160602.htm>

This is *ex ante* assessment rather than *ex post* monitoring. To understand more about the impact of social protection spending (and taxation and services in kind) once it is in place, sources other than the agencies responsible for monitoring public social expenditure are often useful. One crucial source is the **Office for National Statistics (ONS)** annual series *The effects of taxes and benefits on UK household income*, published since 1977.<sup>28</sup> This source publishes tables giving the original household income by quintile and decile group and then showing how this is altered by type of cash benefits, type of direct taxes, type of indirect taxes and expenditure on services in kind (including health, education, and subsidies such as those for transport). It shows this for different household types, pensioners and non-pensioners; and it produces an analysis of the impact of benefits and taxes and services on inequality. It is the main vehicle for monitoring how public social benefits are contributing to reducing inequality.

To monitor the impact of public social expenditure on poverty, income survey data must be used. The main source is the annual Family Resources Survey (FRS), carried out by a consortium including the Office for National Statistics, which collects data from a representative sample of 25,000 households in the UK annually. It is the vehicle used for the DWP's annual statistical report on *Households below Average Income* (HBAI).<sup>29</sup> This report does not contain analysis of the impact on poverty of social protection, but the data can be used to produce estimates of poverty pre and post transfers and is used by academics, think tanks and EU-SILC. It is also the main source of data for the policy simulation modelling carried out using UKMod and EUROMOD. The 2019/20 FRS revealed the percentage of households on certain benefits who are food insecure. The FRS sample size is going to be increased in order to be able to analyse the situations of smaller groups in the population more effectively. There have also been recommendations about using administrative data more, in order to produce 'real time' estimates of poverty to inform policy.<sup>30</sup>

There are similar surveys covering health, including an Annual Health Survey for England, as well as a range of vital statistics published by ONS and *ad hoc* reports on such public health issues as obesity, smoking and mental health, some of which will be produced in future by OHID.

A number of other important agencies monitor health spending, including (in England) Clinical Commissioning Groups, which decide what services are needed for local populations and ensure that they are provided (purchasing care from public, private and voluntary sector providers). (These are being included in Integrated Care Systems under a reform – see below, Section 1.8.) NHS England and NHS Improvement (previously two organisations but now merged into one) leads the NHS in England and monitors performance of local health systems through regional teams. Similar organisations exist in Scotland, Wales and Northern Ireland. NHS RightCare<sup>31</sup> produces information and data to allow local health systems in England to identify potential improvements in spend and outcomes, including various Atlases of Variations in healthcare activity and outcomes.<sup>32</sup> The National Institute for Health and Care Excellence (NICE) produces evidence-based guidance and advice for health, public health and social care practitioners; develops quality standards and performance metrics for those providing and commissioning health, public health and social care services; and provides a range of information services for commissioners, practitioners and managers across health and social care. It is a key player

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<https://www.ons.gov.uk/peoplepopulationandcommunity/personalandhouseholdfinances/incomeandwealth/bulletins/theeffectoftaxesandbenefitsonhouseholdincome/previousReleases>

29 <https://www.gov.uk/government/statistics/households-below-average-income-for-financial-years-ending-1995-to-2020>

30 <https://publications.parliament.uk/pa/cm5802/cmselect/cmworpen/188/report.html>

31 <https://www.england.nhs.uk/rightcare/>

32 <https://fingertips.phe.org.uk/profile/atlas-of-variation>

in ensuring value for money in the health service by scrutinising the cost and benefits of new drugs and technology.<sup>33</sup>

## 1.5 Level of granularity of public social spending

Most of the sources of data on social expenditure mentioned in 1.1 above provide social spending data on an annual basis, in nominal and in real terms and some as a percentage of GDP. Where real terms expenditure is not available, it is easy to calculate it from the price index.

Public spending is disaggregated in terms of sector, as also noted above. The Department for Work and Pensions (DWP), responsible for half of public social expenditure, publishes annual spending and caseload tables. These contain historical and forecast data in real and nominal terms, in aggregate and for each type of cash benefit and broken down by age group.<sup>34</sup> The National Insurance Fund has to be reported on separately and is under the authority of the Government Actuary who publishes regular reports on contributions and expenditure, both annual monitoring reports<sup>35</sup> and quinquennial reviews (the latest published in 2017).<sup>36</sup> Monies from the National Insurance Fund cannot be spent on items other than certain social security benefits without the permission of Parliament. Contributions towards healthcare are not paid into the Fund. The system operates on a pay as you go basis and there is provision for a top-up from HM Treasury from general taxation to the Fund should this be required.<sup>37</sup>

## 1.6 Breakdown of public social spending

*The effects of taxes and benefits on UK household income* provides breakdowns by age and household type as well as type of benefit, tax and service. For most sources of spending data, if it is detailed by benefit type, as it commonly is, it is usually possible to differentiate by children, working age adults and pensioners.<sup>38</sup> Survey based data such as the HBAI reports identifies beneficiaries by age, gender, ethnicity, degree of disablement, family type, working status and geography. The Index of Deprivation provides some data on social protection and healthcare recipients at areas as small as 10,000 households as well as other geographies,<sup>39</sup> and is extremely useful in the spatial analysis of need for, and distribution of, social spending. The Government publishes overall spending data by region (in England) and country (the Scottish and Welsh Governments and the Northern Ireland Executive);<sup>40</sup> and the House of Commons Library produces research briefings on a similar basis.<sup>41</sup> 'Full Fact' is an independent checking service which issues analyses of official statements and has examined public spending on a regional/country basis.<sup>42</sup>

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<sup>33</sup> <https://www.nice.org.uk/>

<sup>34</sup> Department for Work and Pensions (2021) Benefit expenditure and caseload tables <https://www.gov.uk/government/publications/benefit-expenditure-and-caseload-tables-2021>

<sup>35</sup> <https://www.gov.uk/government/news/up-rating-report-2021-focus-on-the-national-insurance-fund>

<sup>36</sup> <https://www.gov.uk/government/publications/government-actuaries-quinquennial-review-of-the-national-insurance-fund-as-at-april-2015>

<sup>37</sup> For some time, the National Insurance Fund has had a surplus, although this was reduced by Covid (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/954496/Great\\_Britain\\_National\\_Insurance\\_Fund\\_Account\\_-\\_2019\\_to\\_2020.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/954496/Great_Britain_National_Insurance_Fund_Account_-_2019_to_2020.pdf))

<sup>38</sup> For the latest data see <https://www.gov.uk/government/publications/benefit-expenditure-and-caseload-tables-2021/>

<sup>39</sup> <https://www.gov.uk/government/statistics/english-indices-of-deprivation-2019>

<sup>40</sup> <https://www.gov.uk/government/statistics/country-and-regional-analysis-2020/country-and-regional-analysis-november-2020>

<sup>41</sup> <https://commonslibrary.parliament.uk/research-briefings/sn04033/>

<sup>42</sup> <https://fullfact.org/economy/regions/>

## 1.7 Timing and public accessibility of data

All the spending data mentioned above is publicly available online and it is almost exclusively available for the latest completed financial year beginning 1 April. Data based on sample surveys takes longer to emerge – so, for example, the Family Resources Survey for 2019/20 did not emerge until spring 2021. A recent Work and Pensions Committee report recommends speedier data production.<sup>43</sup> The latest ESSPROS spending data is for 2018; in contrast, the latest DWP social protection outturn spending data is for 2019/20, with forecasts for subsequent years. The UK is not included in COFOG.

Concern is sometimes expressed in relation to the failure of governments to publish evaluation and other reports about specific policy measures or areas of interest. Recently, for example, this has occurred in relation to a report about disability benefits commissioned from an independent research organisation by the DWP, despite the fact the relevant protocol suggesting that publication was appropriate. Select Committees may become involved in attempting to obtain information about the results.<sup>44</sup> The reason given can be that governments require a private space in which to discuss policy frankly.

## 1.8 Subnational frameworks

The vast majority of social security expenditure is determined, monitored and evaluated at a UK national level. The Welsh and Northern Ireland Governments have very limited powers to vary social security.<sup>45</sup> However, the Scottish Government has some control over income tax, as well as property taxes, and is using them and the other resources it obtains from the UK central government (via the 'Barnett formula' which determines devolved allocations) to introduce new and additional social protection benefits. The Scottish Fiscal Commission is responsible for forecasting all social security devolved to the Scottish Parliament and has produced forecasts of expenditure up to 2026.<sup>46</sup> The Scottish Parliament Information Service provides analysis of the impact of public social spending (for example, a report on how the removal of the £20 (€24) per week uplift in the Universal Credit standard allowance would affect poverty rates in Scotland).<sup>47</sup>

Audit Scotland, the Scottish equivalent of the National Audit Office, is taking on responsibility for auditing a range of social security benefits from the UK Government, as part of the wider devolution of powers from the UK Parliament to the Scottish Parliament through the Scotland Acts 2012 and 2016. Audit Scotland has announced an audit to examine what progress the Scottish Government is making on managing the delivery of the devolved social security powers and how well placed it is to successfully deliver the remaining benefits. It will follow up on the recommendations of its previous audit and focus on progress in three main areas: programme planning; financial management; and skills, capacity and workforce planning.<sup>48</sup>

Select Committees covering the devolved nations in the House of Commons may conduct inquiries into public social spending. For example, the Welsh Affairs Committee is currently conducting an inquiry into the benefits system in Wales;<sup>49</sup> and the Scottish Affairs Committee published a report on welfare policy in Scotland in June 2021.<sup>50</sup>

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<sup>43</sup> <https://publications.parliament.uk/pa/cm5802/cmselect/cmworpen/188/report.html>

<sup>44</sup> <https://committees.parliament.uk/publications/8473/documents/85838/default/>

<sup>45</sup> Northern Ireland has a long-lasting arrangement known as parity whereby, although it is responsible for social security, it mirrors Westminster government measures. It introduced temporary supplementary payments to mitigate the losses due to UK-wide cuts to social security benefits.

<sup>46</sup> <https://www.fiscalcommission.scot/explainers/social-security/>

<sup>47</sup> <https://spice-spotlight.scot/2021/09/01/removing-the-universal-credit-uplift-what-will-be-the-effect-on-scottish-households/>

<sup>48</sup> <https://www.audit-scotland.gov.uk/report/social-security>

<sup>49</sup> <https://committees.parliament.uk/work/1291/the-benefits-system-in-wales/>

<sup>50</sup> <https://committees.parliament.uk/work/682/welfare-policy-in-scotland/>

Local government in England has very limited responsibilities for social protection benefits – really only local welfare assistance schemes (the successor to some discretionary elements of the Social Fund, part of social assistance) and local council tax benefit, which was a national means-tested scheme funded by central government but has now been handed over to local government as council tax reduction or support. Expenditure on both these schemes is monitored by The Ministry of Housing, Communities and Local Government<sup>51</sup> (now the 'Department for Levelling up, Housing and Communities') and also by the National Audit Office. (These schemes are the responsibility of the devolved administrations in the smaller nations.) The welfare responsibilities of local government have, however, been expanded during the COVID-19 pandemic, and it has taken on the disbursement of successive welfare funds, the latest of which (the Household Support Fund, worth £500 (€595) million, with consequent allocations to the devolved administrations) was announced in October 2021. It is more difficult to monitor these locally administered schemes, in part because some have been devolved by local authorities to voluntary organisations to distribute.

Health and social care are devolved to national governments in Scotland, Wales and Northern Ireland.<sup>52</sup> In England the management of health spending is constantly changing. The Department of Health and Social Care allocates budgets to NHS England and Improvement which is the organisation responsible for leading the NHS. It operates through 106 local Clinical Commissioning Groups (CCGs) who plan and fund health services in an area; recent NHS changes are bringing together NHS, local authority and voluntary sector bodies into 42 'integrated care systems', which will absorb CCGs and take on commissioning responsibilities. Local health systems are supported by seven integrated regional teams of NHS England and NHS Improvement, which have worked together since April 2019 to support and assure performance in their region, as well as supporting system transformation and the development of sustainability and transformation partnerships and integrated care systems.<sup>53</sup> NHS Improvement is a non-departmental body in England, responsible for overseeing foundation trusts and NHS trusts, as well as independent providers providing NHS-funded care. The Care Quality Commission monitors the quality of health and social care providers.

Local government in England, like the governments of the devolved administrations, has responsibility for social care. The Local Government Association has produced a tool for councils<sup>54</sup> to budget their expenditure on adult social care; but the NAO reported on the adult social care market in England as a whole,<sup>55</sup> and the House of Commons library published a research briefing.<sup>56</sup>

## 2 Reporting/review tools for monitoring social spending

Since the establishment of the OBR in 2010 (and with the exception of the developments in Scotland reported above), there have been no substantial developments in the frameworks for assessing social expenditure in the UK. However, some developments in tools have implications for social spending evaluation. The Magenta Book,<sup>57</sup> which is the guidance for departments on designing an evaluation, was updated in 2020, and capabilities in evaluation are being expanded. A Best Practice and Impact division is being set up in the Office for National Statistics to provide support for analysts in central government and the devolved administrations. The 2020 Spending Review 2020 also saw

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<sup>51</sup>

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/922955/Local\\_authority\\_revenue\\_expenditure\\_and\\_financing\\_England\\_2020\\_to\\_2021\\_budget\\_rev.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/922955/Local_authority_revenue_expenditure_and_financing_England_2020_to_2021_budget_rev.pdf)

<sup>52</sup> On health in Scotland, for example, see <http://www.ournhsscotland.com/our-nhs/nhsscotland-how-it-works>

<sup>53</sup> <https://www.england.nhs.uk/about/about-nhs-england/>

<sup>54</sup> <https://www.local.gov.uk/adult-social-care-budget-tool>

<sup>55</sup> For example, in March 2021: <https://www.nao.org.uk/press-release/the-adult-social-care-market-in-england/>

<sup>56</sup> <https://researchbriefings.files.parliament.uk/documents/CBP-7903/CBP-7903.pdf>

<sup>57</sup> <https://www.gov.uk/government/publications/the-magenta-book>

more focus on evaluation in the context of spending decisions. And an Evaluation Task Force has been set up, based in the Cabinet Office and the Treasury.<sup>58</sup>

In contrast, the arrangements in healthcare have gone through a number of reviews, some of which still ongoing. The establishment of the OHID has already been mentioned, and it is hoped that it will not turn out to be simply a rebadging of the work of Public Health England. There is also a Health and Social Care Bill passing through the legislature which will make integrated care systems (ICSs) statutory bodies, which hopefully will improve collaboration and remove dissensions between commissioners and providers in the existing system. Under the Bill, funding will be allocated to ICSs, with the intention that all players in the system – whether providers or commissioners – jointly decide how to use this money to improve the health of their local populations. There is also a move towards greater local decision-making and accountability. Now, ICSs will have a greater share of funding allocated directly to them (include some capital investment budgets for NHS buildings and equipment), and greater permission over how that funding is spent.<sup>59</sup> However, there are also critics of the Bill, who argue that Ministers will still have too much power to veto local spending plans.<sup>60</sup>

In terms of the regularity of reports on effectiveness, in the case of social protection benefits, the DWP and HMRC publish annual estimates of the take-up of means-tested benefits and tax credits, providing estimates of the proportion of eligible people claiming and the proportion of available expenditure being claimed.<sup>61</sup> No estimate has been produced to date for the take-up of Universal Credit, which is replacing six means-tested benefits and tax credits, thus making comparison difficult to test government claims of increased uptake<sup>62</sup> - although one recent academic report made some estimates for the pandemic period,<sup>63</sup> and the Scottish Social Security Committee recommended tracking it.<sup>64</sup> The DWP also publishes an annual time series on benefit rates compared with earnings and prices, which can be used to monitor the adequacy of benefits over time.<sup>65</sup> Also, as described above, the DWP is responsible for publishing the main official estimates of income poverty in the HBAI series.<sup>66</sup>

In the healthcare field, NICE perhaps bears the main responsibility for producing guidance and setting standards to improve health and social care. It will not approve expenditure on new technologies which is not demonstrably cost-effective. In assessing effectiveness, it employs among other things QALYS (quality adjusted life years). Apart from this, the monitoring of the state of the nation's health is somewhat detached from expenditure, with epidemiological data provided more or less unrelated to healthcare expenditure. Thus,

<sup>58</sup> <https://www.gov.uk/government/news/part-three-five-things-you-didnt-know-about#evaluation>

<sup>59</sup> [https://www.kingsfund.org.uk/blog/2021/10/health-and-care-bill-nhs-financial-management?utm\\_source=The%20King%27s%20Fund%20newsletters%20%28main%20account%29&utm\\_medium=email&utm\\_campaign=12744389\\_NEWSL\\_The%20Weekly%20Update%202021-10-22&utm\\_content=blog\\_button&dm\\_i=21A8,7L5MT,11JDQE,UW39D,1](https://www.kingsfund.org.uk/blog/2021/10/health-and-care-bill-nhs-financial-management?utm_source=The%20King%27s%20Fund%20newsletters%20%28main%20account%29&utm_medium=email&utm_campaign=12744389_NEWSL_The%20Weekly%20Update%202021-10-22&utm_content=blog_button&dm_i=21A8,7L5MT,11JDQE,UW39D,1)

<sup>60</sup> <https://www.kingsfund.org.uk/blog/2021/07/health-and-care-bill-independence-nhs>

<sup>61</sup> <https://www.gov.uk/government/statistics/income-related-benefits-estimates-of-take-up-financial-year-2018-to-2019/income-related-benefits-estimates-of-take-up-financial-year-2018-to-2019>  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/851141/Child\\_Benefit\\_Child\\_Tax\\_Credit\\_and\\_Working\\_Tax\\_Credit\\_take-up\\_rates\\_2017\\_to\\_2018.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/851141/Child_Benefit_Child_Tax_Credit_and_Working_Tax_Credit_take-up_rates_2017_to_2018.pdf)

<sup>62</sup> House of Commons *Hansard*, 16 October 2018, col. 507; for methodological difficulties see <https://www.gov.uk/government/statistics/income-related-benefits-estimates-of-take-up-financial-year-2018-to-2019/background-information-and-methodology-2018-to-2019#context-of-the-statistics>; and for assumptions made in estimates, see <https://www.theyworkforyou.com/wrans/?id=2021-06-14.15375.h&s=%27universal+credit%27>

<sup>63</sup> <https://www.kent.ac.uk/news/society/28425/half-a-million-people-overlooked-universal-credit-despite-covid-19>

<sup>64</sup> <https://digitalpublications.parliament.scot/Committees/Report/SSC/2020/3/11/Benefit-Take-up>

<sup>65</sup> <https://www.gov.uk/government/statistics/abstract-of-dwp-benefit-rate-statistics-2020>

<sup>66</sup> <https://www.gov.uk/government/statistics/households-below-average-income-for-financial-years-ending-1995-to-2020>

there is criticism of the emphasis in health expenditure on acute medicine and surgery vis a vis mental health services or preventative strategies.

On the other hand, much expenditure in other policy areas (or the lack of it) also has an impact on the health of the population and health inequalities. Recently a good deal of attention is being paid to variations in health outcomes not only by socio-economic group but especially spatially – the ‘levelling up’ agenda – with stalling life expectancy and increased infant mortality particularly in the poorer parts of the northern regions in England.<sup>67</sup> The new OHID has a brief to focus on disparities and time will tell whether it will be effective.

Spending departments have evaluation programmes to gauge the effectiveness of their policies, though their key aim is likely to be to what extent government aims are achieved. For example, three of the four priority outcomes in the DWP’s ‘outcome delivery plan’ for 2021 to 2022<sup>68</sup> relate to employment, with only the fourth being to deliver a reliable, high-quality welfare and pensions system in which customers have confidence. However, a stream of reports is published, largely written by external researchers commissioned by the DWP, including many about the performance of certain benefits;<sup>69</sup> and for significant benefit reforms a specific evaluation programme is often devised.<sup>70</sup>

Meanwhile, arguably a major role in monitoring the effectiveness of social protection and healthcare expenditure is taken by think tanks and NGOs, and research undertaken by Universities. This is therefore monitoring in practice rather than by legislation. Among the think tanks and NGOs are the Institute for Fiscal Studies which *inter alia* publishes a Green Budget<sup>71</sup> in advance of each Budget, as well as commentary after it.<sup>72</sup> It also publishes an annual review of evidence on Living Standards, Poverty and Inequality, which includes forecasts.<sup>73</sup> The Resolution Foundation is an independent think tank focused on improving living standards for those on low to middle incomes. It publishes commentaries on Budgets<sup>74</sup> and an annual Living Standards Audit.<sup>75</sup> The Joseph Rowntree Foundation produces reports on poverty, including an annual Review.<sup>76</sup> It also funds the production of the Minimum Income Standards estimate by the University of Loughborough, which has become a major vehicle for assessing benefit adequacy.<sup>77</sup>

In the healthcare field the King’s Fund,<sup>78</sup> the Nuffield Trust,<sup>79</sup> the Centre for Health Economics (University of York),<sup>80</sup> and the Health Foundation<sup>81</sup> are all actively publishing research bearing on health expenditure effectiveness. The National Institute for Health

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<sup>67</sup> [https://www.thelancet.com/journals/lanpub/article/PIIS2468-2667\(21\)00205-X/fulltext](https://www.thelancet.com/journals/lanpub/article/PIIS2468-2667(21)00205-X/fulltext)

<sup>68</sup> <https://www.gov.uk/government/publications/department-for-work-and-pensions-outcome-delivery-plan/department-for-work-and-pensions-outcome-delivery-plan-2021-to-2022>

<sup>69</sup> <https://www.gov.uk/government/collections/research-reports>

<sup>70</sup> For example, for universal credit see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/536193/ad-hoc-report-34-universal-credit-evaluation-framework-2016.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/536193/ad-hoc-report-34-universal-credit-evaluation-framework-2016.pdf)

<sup>71</sup> <https://ifs.org.uk/publications/15688>

<sup>72</sup> <https://ifs.org.uk/budget-2021>

<sup>73</sup> <https://ifs.org.uk/publications/15512>

<sup>74</sup> <https://www.resolutionfoundation.org/app/uploads/2021/10/The-Boris-Budget.pdf>

<sup>75</sup> <https://www.resolutionfoundation.org/publications/the-living-standards-audit-2020/>

<sup>76</sup> <https://www.jrf.org.uk/event/uk-poverty-2020-report-and-findings>

<sup>77</sup> <https://www.jrf.org.uk/report/minimum-income-standard-uk-2020>

<sup>78</sup> <https://www.kingsfund.org.uk/>

<sup>79</sup> <https://www.nuffieldtrust.org.uk/>

<sup>80</sup> Which, for example, has published an excoriating analysis of the impact of health expenditure on variations in mortality: Martin, S., Longo, F., Lomas, J. & Claxton, K. (2021) ‘Causal impact of social care, public health and healthcare expenditure on mortality in England: cross-sectional evidence for 2013/2014’, *BMJ Open*

<sup>81</sup> <https://health.org.uk/>



Research (a government agency funded by DHSC) is the largest funder of health and care research.<sup>82</sup>

Other independent monitoring organisations / research entities produce regular social spending estimates.<sup>83</sup>

The DWP has its own policy simulation model that it uses to examine the potential effects of policies being considered or proposed. The results of these modelling exercises are not usually available to the general public. The policy simulation using UKMod<sup>84</sup> and EUROMOD,<sup>85</sup> on the other hand, is usually available, and the modellers at the University of Essex have endeavoured to make the models themselves able to be used by others to do their own investigation.

Whilst Select Committees are set up by statute, with their composition depending on the strength of the parties in parliament, All Party Parliamentary Groups of MPs are initiated by those with an interest in a particular topic and have no formal monitoring role.

A particular gap in official analysis is often cumulative assessment of the effectiveness of different policy measures over the longer term, as opposed to impact assessment of a proposed measure. The Government tends to argue that this is not possible. The Equality and Human Rights Commission (EHRC) has attempted to fill this gap, by commissioning a study of the effects of the changes in tax and benefits made by governments between 2010 and 2017 on different population groups, published in 2018.<sup>86</sup> Using certain assumptions, this assessment also tried to gauge the impact not only on households but also on individuals within households, in order to disaggregate the effects on men and women. This had also been discussed in the report (in 2010) of the National Equality Panel, set up under a previous Labour Government,<sup>87</sup> and by the House of Commons Library in 2017.<sup>88</sup>

The Office for National Statistics has recently begun to publish regular country and regional breakdowns of public sector revenue, expenditure and fiscal balances.<sup>89</sup> The devolved administrations receive money from central government allocated via the 'Barnett formula'.<sup>90</sup> They have differing revenue-raising powers, with Scotland having most<sup>91</sup> For most aspects of social security benefits, Northern Ireland follows practice in England through the 'parity principle', but powers have been devolved to Northern Ireland and in particular Scotland recently.<sup>92</sup> Devolved governments have their own arrangements for monitoring public expenditure (which depends on their devolved powers),<sup>93</sup> though the UK

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<sup>82</sup> <https://www.nihr.ac.uk/>

<sup>83</sup> E.g. see <https://www.statista.com/statistics/298481/social-protection-spending-uk/>

<sup>84</sup> <https://www.iser.essex.ac.uk/research/projects/ukmod>

<sup>85</sup> <https://www.microsimulation.ac.uk/euromod/>

<sup>86</sup> <https://www.equalityhumanrights.com/en/publication-download/cumulative-impact-tax-and-welfare-reforms>

<sup>87</sup> <http://eprints.lse.ac.uk/28344>

<sup>88</sup> <https://commonslibrary.parliament.uk/research-briefings/sn06758/>

<sup>89</sup>

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/articles/countryandregionalpublicsectorfinances/financialyearending2020>

<sup>90</sup> <https://commonslibrary.parliament.uk/research-briefings/cbp-7386/>

<sup>91</sup> <https://www.instituteforgovernment.org.uk/explainers/tax-and-devolution> and

<https://www.instituteforgovernment.org.uk/publication/devolution-at-20/public-spending-and-taxation>

<sup>92</sup> <https://commonslibrary.parliament.uk/research-briefings/cbp-9048/>. Far less is devolved to Wales:

<https://www.wcpp.org.uk/wp-content/uploads/2020/01/200110-Administering-social-security-in-Wales-evidence-on-potential-reforms.pdf>

<sup>93</sup> For example, see for Scotland: <https://www.gov.scot/policies/government-finance/> (and for a breakdown of spending: <https://www.gov.scot/publications/government-expenditure-revenue-scotland-2020-21/>). For Northern Ireland (Department of Finance): <https://www.finance-ni.gov.uk/publications/year-monitoring-public-expenditure-2021-22>; the Northern Ireland Audit Office monitors the effectiveness of expenditure (e.g. see: <https://www.niauditoffice.gov.uk/sites/niao/files/media-files/Overview%20of%20the%20Northern%20Ireland%20Executive%27s%20Response%20to%20the%20COVI-D-10%20Pa...pdf>)

government also produces information.<sup>94</sup> The Scottish Parliament has a Social Security and Social Justice Committee, as well as a Health, Social Care and Sport Committee.<sup>95</sup> Consultation mechanisms are also different in Scotland, which in addition to public consultation on policy measures has panels of those with lived experience of benefits to advise on social security issues.<sup>96</sup> Both Select Committees<sup>97</sup> and the House of Commons Library<sup>98</sup> also produce relevant reports, and NGOs and research institutes may publish one-off analyses.<sup>99</sup> It is, however, fair to say that commentators may often fail to distinguish between UK-wide and England only social spending.

As well as the statutory oversight of local government spending by auditors outlined earlier, local authority organisations may commission ad hoc reports from consultancies,<sup>100</sup> and outside legislative bodies the independent Institute for Government covers local as well as national government<sup>101</sup> and the IFS frequently publishes reports on local government finances.<sup>102</sup> The Local Government Information Unit produces analysis of national Budgets for local authorities, but this is often for its member bodies only.<sup>103</sup>

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<sup>94</sup> E.g. for Scotland, see <https://www.deliveringforscotland.gov.uk/scotland-in-the-uk/public-spending/>

<sup>95</sup> <https://www.parliament.scot/chamber-and-committees/committees/current-and-previous-committees>

<sup>96</sup> <https://www.gov.scot/collections/social-security-experience-panels-publications/>

<sup>97</sup> E.g. the Scottish Affairs Committee published a report on 'welfare policy in Scotland', to which the UK Government and the Scottish Government have recently responded: <https://committees.parliament.uk/publications/7864/documents/81692/default/>

<sup>98</sup> E.g. for Scotland see <https://commonslibrary.parliament.uk/research-briefings/sn06625/>

<sup>99</sup> E.g. for Scotland see Fraser of Allander Institute analysis: <https://fraserofallander.org/scottish-budget-guide/>

<sup>100</sup> One example is a report on local government spending by Shared Intelligence in 2019 (published in 2020) for the Local Government Association: <https://www.local.gov.uk/publications/impact-local-government-spending>

<sup>101</sup> See <https://www.instituteforgovernment.org.uk/explainers/local-government-funding-england> for an explanation of how local government funding works in England, developments since 2010, and the Government's Fair Funding Review, due to be implemented from April 2022

<sup>102</sup> <https://ifs.org.uk/research/197>

<sup>103</sup> <https://lgiu.org/briefing/budget-and-spending-review-2021-local-economic-growth-and-placemaking-implications/>

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