

Two masters: the dilemma of central-local relations in England

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Introduction

The UK2070 Commission's task, to address the deep-rooted spatial inequalities of the UK, is a daunting one. Few political actors in the UK would challenge the existence, or salience, of the issue, and recent governments have frequently heralded large-scale policy programmes to address it. Whilst it is hard to point to tangible policy impact in recent decades, it would be equally hard to argue that policy ideas themselves are underdeveloped: there is no shortage of research and think-tank reports advocating the wholesale transformation of UK governance. This suggests that obstacles to change exist at the stage of politics and implementation.

A transformative policy programme such as that explored in the Commission's first two reports inevitably has implications for regional and local government institutions, and for the relationship between them and central government. The [Commission's first report](#) recognises this, devoting a section to "effective devolution and decentralisation". It recommends "enhanced local devolution, rolled out systematically with transfer of powers and resources to a comprehensive framework of mayoral and combined authorities, and for rural counties".¹

This unassuming sentence highlights a long-standing conundrum – present in modern government generally, but one with particular bite in the UK. How does a central government lead, fund and implement a transformative policy programme whilst simultaneously acknowledging legitimate demand from local political actors to implement variations to the national government's aims? This paper's concern is to explore this question, and address some critical checks on productive central-local relations within the UK's existing system of governance.

Central-local relations in the UK

This issue goes to the heart of implementing the kind of policy transformation proposed by the Commission. And indeed, the Commission's first report notes that "we will therefore want to clarify the role of national policy in working with local government and institutions who deliver and support the foundations of the local economies".² But the issue is rarely explored in depth. Most contributions gloss over the potential for conflict arising from the involvement of more than one elected tier of government. A recent example – but by no means the only one – is Lord Heseltine's June 2019 report *Empowering English Cities*. This report states that "no government with a parliamentary majority will accept the right of elected politicians at a subordinate tier to frustrate its manifesto pledges".³ But on the very

¹ UK2070 Commission, [Fairer and Stronger: Rebalancing the UK Economy](#), 2019

² UK2070 Commission, [Fairer and Stronger: Rebalancing the UK Economy](#), 2019, p10

³ Lord Heseltine, [Empowering English Cities](#), 2019, p55

next page the report commends metro-mayors’ “ability to think and act outside the legal box. They will push the frontiers and so they should. It will be a brave government that tries to put them back in the box where local public opinion is strongly behind them”.⁴ Some similar reports barely address central-local relations, assuming by omission that they will be unproblematic.⁵

There is little in the way of constitutional or political science thinking about the nature and purpose of local government in the UK. Two broad traditions of thought can be discerned over the last fifty years. One is a view that local government is principally a delivery vehicle for public services provided according to nationally-set legal entitlements. This view, broadly dating from the Attlee government, was reflected in local authority practice for many years, and it also justified a finance system where the majority of local government expenditure arose from central grant transfers.⁶ The other tradition, dating roughly from the 1969 Redcliffe-Maud report, sees local governments as *governments*, with a broader responsibility for the wellbeing of their electorates: a role described by the 2007 Lyons Report as ‘place-shaping’.

These traditions of thought are largely unspoken, and have only a ghostly presence in present-day debates.⁷ This in turn can have the effect of closing off critical questions, such as: if and when large-scale, transformative policy is delivered, how should an activist central government and a collective of strong, elected ‘regional’ governments interact? How does ‘place-based leadership’ handle demands for a degree of transformation that requires a level of financial (and legislative) resource that is not available at the local level?

The stock answer to this type of question in current debates is to demand ‘more powers’ for mayors, combined authorities, local authorities, communities, individuals, and any other actor that is not part of central government.⁸ Alternatively, demands are made that central government, especially ‘Whitehall’, needs to ‘let local government go’ or ‘allow more freedom’, without any exploration of why such a worthy intention has been disregarded for fifty or more years.

Devolution of more power may be desirable, both administratively and politically – as argued by other contributors to the Commission. However, this paper argues that it is a necessary but not sufficient route to creating ‘effective devolution and decentralisation’.

⁴ Lord Heseltine, [Empowering English Cities](#), 2019, p56

⁵ For recent examples, see Romain Esteve et al, [Decentralising Britain: The ‘big push’ towards inclusive prosperity](#), IPPR, 2019 [winner of the IPPR Economics Prize 2019]; IPPR, [Prosperity and Justice](#) (the final report of the Commission on Economic Justice), 2018; Localis, [Hitting Reset: the case for local leadership](#), 2019

⁶ See Peter John, “The Great Survivor: The Persistence and Resilience of English Local Government.” *Local Government Studies* 40:5: 687-704, 2014; Mark Sandford, “Public services and local government: the end of the principle of ‘funding following duties’,” *Local Government Studies* 42:4, 637-656, 2016

⁷ This is visible in the way that most commentators – including the 2070 Commission – do not critique or challenge the current system of mayoral combined authorities and devolution deals in England. The structure of these institutions and the process for devolving powers to them frame how they work and what they can achieve, yet they are mostly accepted as the stock starting point for further change.

⁸ See, for instance, Colin Copus, Mark Roberts and Rachel Wall, *Local Government in England: Centralisation, autonomy and control*, 2018; Steve Leach, George Jones and John Stewart, *Centralisation, devolution and the future of local government in England*, 2018; Inclusive Growth Commission, [Making our economy work for everyone](#), 2017

Other aspects of UK governance practice have a decisive influence on central-local relations that is often overlooked. Identifying and exploring these is a critical element of effective devolution: without this, central-local relationships are likely to continue to throttle attempts to devolve power, even against the better judgement of all involved.

How does devolution of power work in England?

Powers have been devolved to mayors and combined authorities via Parliamentary orders under the *Cities and Local Government Devolution Act 2016*. The powers devolved were agreed between Government and local areas during 2015 and 2016 via a series of non-statutory 'devolution deals'. This process largely stalled under Theresa May's premiership, but the 2019 Boris Johnson government made a number of promises of future movement. The chancellor, Sajid Javid, committed in September 2019 to a White Paper on English devolution, including a framework for devolution of more powers to a broader number of areas and for 'levelling up' of existing devolved powers.⁹

Many commentators have critiqued features of the 'devolution deals', on the grounds that the powers and funding available to them do not match the range of challenges they face, and have proposed the transfer of additional powers.¹⁰ Nevertheless, it is also true that the current English devolution policy contains more scope than its predecessors in the 1960s-1970s and 2000s for eroding centralism. Elected institutions have been created at sub-regional level, in statutory form, and they have been granted statutory powers and discretion over [certain central funding regimes](#). They have begun to carve out a local role via three main routes: convening local partner organisations to harmonise their aims; seeking to maximise investment into their region from international investors and central government; and adopting 'orphan policies' that fall between the cracks of other tiers of government – for instance, homelessness, air quality, mental health.¹¹

Metro-mayors: governance constraints

The Government views metro-mayors principally as local delivery partners of choice for central government initiatives.¹² Although its statements emphasise mayoral accountability,¹³ this concern is trumped by the Government's "expectation ... that devolved governance and delivery structures should be rigorous and effective will remain a

⁹ Heather Jameson, "[Javid promises devolution white paper](#)", *LocalGov*, 30 September 2019. This paper was finalised during the 2019 election campaign, so the status of this commitment was unclear at the time of writing outcome

¹⁰ Lord Heseltine, [Empowering English Cities](#), 2019; Andy Pike, Louise Kempton, David Marlow, Peter O'Brien and John Tomaney, *Decentralisation: issues, principles and practice*, 2016; John Tomaney, "The Limits of Devolution: Localism, Economics and Post-democracy. *Political Quarterly* 87 (4): 546-552, 2016; Ron Martin, Andy Pike, Pete Tyler and Ben Gardiner, *Spatially Balancing the UK Economy: the need for a new policy model*, 2015; Localis, [Hitting Reset: the case for local leadership](#), 2019

¹¹ See Mark Sandford, "Has devolution to England's cities worked?", in [Has Devolution Worked?](#), ed. Akash Paun and Sam Macrory, Institute for Government, 2019

¹² See Mark Sandford, "Signing up to devolution: the prevalence of contract over governance in English devolution policy", *Regional and Federal Studies* 27(1): 63-82, 2016

¹³ MHCLG, [National Local Growth Assurance Framework](#), 2019, p14

paramount consideration”.¹⁴ Expressing local political preferences, and policy innovation or divergence, come second to *upward accountability*.

This Government perspective is not, on the whole, enforced by overt political disagreements, but through structural factors. The English devolution system functions so as to divert aspirations to policy divergence into bureaucratic process – preventing them from developing into energy-sapping political disputes. This is visible via two types of constraint upon metro-mayors seeking to develop distinct and independent policies: **structural constraints** and **accountability constraints**.

Structural constraints

Structural constraint takes three forms. First, although metro-mayors have access to a broad range of powers, most of them are shared with other public bodies (‘concurrent powers’). In practice this means they must develop relations with other public bodies, local authorities, and private sector actors. Their influence over these partners emerges from a blend of the ‘electoral chain of command’ and the strategic capacity of the mayor’s office: creating a local vision that can be taken seriously. For instance, mayoral strategic priorities can direct the spending of Local Growth Fund money, but this requires the approval of the area’s Local Enterprise Partnership. In matters where MCAs have minimal funding, such as housing provision, or gaps in powers, such as transport regulation, their policy options are constrained by external relationships. This type of partnership working has a long pedigree, but it implies a dilution of the aspirations of the mayor.

Second, consensus and partnership are built into many aspects of mayoral decision-making. Many mayoral policies must be agreed by a majority of combined authority members (representatives of the local authorities in the area), and some require unanimity.¹⁵ Though the mayor can make many financial decisions, alone, their budget can be rejected by a two-thirds majority of members. Alongside the need to co-ordinate with other public bodies, this is likely to reduce the capacity of mayors to deliver manifesto commitments.¹⁶

Third, British governance provides no automatic link between assigning a function to a public body and providing funding to exercise that function. This means that ‘unfunded mandates’ – the practice of assigning a responsibility to a subordinate government without sufficient funding to exercise it – are common within English devolution. Examples include bus franchising, smart ticketing, local growth hubs, public land commissions, establishing mayoral development corporations, and spatial strategies. The mayors have very limited capacity to raise revenue locally. Though most have a power to set a precept on council tax, only Greater Manchester and Liverpool City Region have used it to date – and in any event, the sum of money that the precept can yield is not transformative.¹⁷ In short, the mayors’ *practical* access to powers is not as broad as it appears from the devolution deals and the Parliamentary orders establishing them.

¹⁴ DCLG, [Government response to CLG Select Committee ‘Devolution: the next five years and beyond’](#), Cm 9291, 2016, p8

¹⁵ See Mark Sandford, [Devolution to local government in England](#), House of Commons Library, 2019

¹⁶ See the Centre for Cities’ [log of mayoral manifestos](#)

¹⁷ See Mark Sandford, “Money talks: the finances of combined authorities”, *Local Economy* 34:2, 106-122, 2019, for data on the revenue available to combined authorities and projections of the revenue that mayors could raise from council tax and business rates.

Taken together, these constraints mean that mayors often do not have the means to deliver expansive policy change. And the constraints would apply equally to any additional powers transferred by central government. For instance, metro-mayors took on powers over the Adult Education Budget in 2019. This provides a substantial additional source of funding, but mayors will still face exhaustive reporting requirements and will need to work alongside other public bodies to have an impact.

Accountability constraints

Furthermore, the powers that mayors do exercise are subject to a number of reporting requirements. These comprise upward accountability to the Government – and importantly, this accountability is *fragmented* as it is directed towards different Government departments, whose aims may not align. The reporting requirements provide ‘assurance’ to central government that the devolved powers have been exercised in accordance with the ‘devolution deals’ which preceded the creation of metro-mayors. ‘Assurance’ covers both appropriate spending of public money (Parliamentary accountability) and the delivery of objectives agreed with the Government (contractual accountability).

In 2019, these requirements were consolidated in the 90-page [National Local Growth Assurance Framework](#). This includes requirements for a business case and an accountability statement for each of the powers devolved under the devolution deals; an evidence-based list of prioritised projects; a value for money and cost-benefit assessment; and plans for monitoring and evaluation. Localities are expected to use central government methodologies for these assessments, including WebTAG (the Department for Transport’s appraisal guidance), “Homes and Communities Agency good practice”, “Skills Funding Agency good practice”, and the Treasury’s Green Book (the financial management standard for the UK Government).¹⁸ The NLGAF also includes assurance requirements for the ‘single pot’, which is mayors’ power to pool certain funding streams. If ‘significant divergence’ takes place after sign-off of the local assurance framework, “adjustments may need to be agreed by the Accounting Officer for the Department, in consultation with relevant Accounting Officers across Government”.¹⁹

The straitjacket of accountability

These procedural requirements mean that the political ‘decision space’ available to mayors is likely to be small. It is possible to attribute these onerous upward accountability requirements to narratives of traditional British centralism, with an ingrained distrust of the capacity of local authorities. As the Institute for Government’s report *Achieving Political Decentralisation* succinctly put it in 2014:

“...ministers and civil servants simply do not trust sub-national government to competently exercise additional powers and – in the words of a former minister at our roundtable – constantly worry that they will “do something barmy”. The centralised political and media culture of the UK contributes to this obstacle. Civil

¹⁸ MHCLG, [National Local Growth Assurance Framework](#), 2019, p53-64.

¹⁹ Ibid., p15

servants, whose instincts are to protect their ministers, will generally advise them not to risk devolving power without requisite accountability structures in place”.²⁰

This type of concern should not be dismissed out of hand. Local failures can and do end up on Ministerial desks. But this is an argument for acknowledging this issue and, if devolving power is a government’s aim, explicitly working against a *reflex* imposition of assurance requirements. (This is not impossible: for instance, the Government has resisted the temptation fully to take over the functions of the Royal Borough of Kensington and Chelsea following the Grenfell Tower fire in 2016.) Currently there is a mismatch between the Government’s expressed aim to enhance local choice and accountability and the automatic introduction of bureaucratic systems that can work against those outcomes.²¹

Furthermore, this reflex approach to assurance aligns with UK constitutional norms. Devolution of power within England remains subject, both conceptually and actually, to the British constitutional doctrine of Parliamentary accountability for government spending:

“Parliament expects the Government to provide it (through the Public Accounts Committee) with assurance that the money voted to departments has been used for the purposes for which it was authorised (regularity), has been spent within the rules on propriety and that value for money has been achieved.”²²

The Government recognised the potential clash between Parliamentary accountability and devolution of power in its 2011 publication [Accountability: adapting to decentralisation](#), which states that “the focus of Accounting Officers’ accountability ... should be on ensuring that there is an effective system in place to ensure that funding that is devolved is used appropriately and, overall, secures value for money”.²³ At first glance this is unobjectionable – no-one would argue for using funding inappropriately or achieving bad value for money. But this tells us nothing about what this ‘effective system’ should be. How fine-grained should it be? What reporting requirements should exist, and to whom? What reserve powers should central government hold? What veto points should exist, and what sanctions for disregarding the system or failure?

The [Accountability: adapting to decentralisation](#) report sets out a lengthy design for a system including multiple veto points and reporting requirements.²⁴ This is also reflected in the accountability requirements underlying health devolution in Greater Manchester, which provide a range of reserve powers and reporting requirements for the NHS.²⁵ In short, the reflex imposition of assurance requirements is a systemic issue.

²⁰ Tom Gash, Sam Sims and Joe Randall, [Achieving Political Decentralisation](#), Institute for Government, 2014, p20

²¹ There was some awareness of this tension at the outset of English devolution policy in 2014-15, but it largely fell away with the departure of George Osborne as Chancellor of the Exchequer.

²² DCLG, [Accountability: adapting to decentralisation](#), 2011, p6. See also House of Commons Public Accounts Committee, [Accountability for public money](#), HC-740 2010-12, 5 April 2011

²³ DCLG, [Accountability: adapting to decentralisation](#), 2011, p7

²⁴ *Ibid.*, p8

²⁵ See NHS England Board Paper PB.24.09.15/04, “Devolution: Proposed Principles and Decision Criteria”; GM Strategic Partnership Board, “Accountability Agreement”, 18 March 2016

Implicitly, the degree of upward accountability suggests a lack of faith in local accountability arrangements. These are unusual: mayoral combined authorities appoint scrutiny committees from amongst back-bench councillors on their member councils. An early Centre for Public Scrutiny (CfPS) investigation noted limited resource availability and a focus on information gathering rather than 'forensic scrutiny'.²⁶ CfPS has been at the forefront of proposals for '[Local Public Accounts Committees](#)' (LPACs), better-resourced independent bodies tasked with examining the spending and decision-making of all public bodies in a given area.

The implications for central-local relations

As things stand, even if substantial extra funding and/or powers became available to mayors, the type of assurance framework observed above would remain in place. This has implications for any proposal for large-scale public spending involving regional or local tiers of government, such as that set out in the UK2070 Commission's report. The question would quickly arise: what happens where a local politician is elected on a manifesto to implement the new policy in a non-standard way, or to pursue a quite different policy?

The current answer to this question is already visible, illustrated by developments in February 2019, when the Government [withdrew a £68 million housing funding package](#) for the Greater Manchester Combined Authority. This funding [had been made available on the basis](#) that Greater Manchester would plan to deliver 227,000 new homes over 20 years. A revision to the Greater Manchester spatial strategy in January 2019 intended to reduce this figure to 200,800. Several features of this decision can be identified. First, upward accountability trumped local preference: the spatial strategy rewrite [resulted from local pressure](#), but the existing devolution agreement between the Government and the GMCA was deemed to outweigh local democratic preferences. Second, Greater Manchester has no route to appeal against decisions of this kind; central spending decisions are entirely for the Government. Third, the decision betrayed a central-local relationship that is transactional and unequal. For instance, the funding package could have been reduced commensurate with the reduced number of homes, rather than withdrawn. But no body of principle exists through which such a compromise might have been determined: the system operates through Government fiat.

This decision sends a strong signal that, in English devolution, local electoral preferences rank below upward accountability to the Government, even if the requirements of the National Local Growth Assurance Framework turn out to be light-touch and/or largely performative in practice. Consequently, unless there is a conscious effort to the contrary, it is reasonable to expect change of the type proposed by the UK2070 Commission to be directed from the centre, with local discretion restricted to matters on which the Government holds no firm opinion. Aspirations towards policy divergence will continue to be diverted into bureaucratic procedures. This will amplify the sense that metro-mayors operate within a system where they are not expected to function as political actors, despite their directly-elected status.

²⁶ Ed Hammond, [Combined authority scrutiny: six months on](#), Centre for Public Scrutiny, January 2018

Metro-mayors are well aware of the constraints that they face, and their acquiescence with existing practices has a clear logic. If the UK's territorial governance practices are so entrenched that change can only be glacial and incremental, then the existing devolution deal agenda is the optimum route to that change, because it does redirect some decision-making power whilst reassuring existing power-brokers via the language of partnership and assurance. The hope for metro-mayors would be that a time will come when they, and MCAs, are sufficiently established institutions that transferring additional powers downwards and scaling back assurance will seem natural to policy-makers. That type of narrative aligns with the expansive approach to economic and social policy adopted by a number of metro-mayors, including an emphasis on 'generative power' – the idea that mayors' profile, legitimacy, convening and envisioning powers obviate the need for responsibilities and money in order to get things done. Another response has been to advocate greater fiscal devolution for mayors, or 'fiscal autonomy' for English local government ([Centre for Cities 2016](#); [MetroDynamics 2018](#); [Pol Con 2013](#); [Kitsos 2018](#); [CLG Cttee 2014](#)). The logic is easy to see: if central government exercises control over local government via funding, local government's best escape from that control is to establish direct access to alternative sources of funds.

New narratives of accountability

Such perspectives accept the prevailing concept of Parliamentary accountability, which amounts to 'he who pays the piper calls the tune'. At one level this is an intuitive definition of accountability: but perhaps surprisingly, the practice of government in the UK already includes many examples of less stark approaches. Accountability need not be achieved solely through making one individual or body answerable for specific decisions: there are alternative approaches that reflect the messiness of decision-making more usefully. The assurance requirements for the devolution deals' 'single pot' represent a move, though small, away from distinct departmental accountability for spending. Elsewhere, since 2011 the Government has referred to a 'London settlement' [within Parliamentary estimates](#): the Accountability System Statement says of this that "accountability for spending decisions rests solely with the Mayor of London and scrutiny of those decisions with the London Assembly".²⁷

Within *local* government more generally, MHCLG has emphasised accountability to local councillors for policy decisions through the 2010s, refusing to become involved in active monitoring of local policy decisions. Intriguingly, it maintained this line in the face of concerns expressed by the NAO in the mid-2010s about Parliamentary accountability and value for money. The NAO itself simultaneously recognised that:

A system of accountability in which local authorities and other local public bodies report to individual departments is at odds with emerging patterns of local service delivery in which local bodies from different sectors pool budgets and work across institutional boundaries to tackle complex local issues.²⁸

²⁷ MHCLG, [Accounting Officer System Statement](#), July 2018, p52

²⁸ NAO, [Local government funding: assurance to Parliament](#), HC-174 2014-15, 2014. See also NAO, [Accountability for Taxpayers' Money](#), HC-849 2015-16, 2016

The clearest example of alternative approaches to ‘accountability’ is visible in the provision of grant funding running into billions of pounds, by the UK Parliament, for the Scottish Parliament, Northern Ireland Assembly and National Assembly for Wales. There is no audit or accountability relationship between these three bodies and the UK Parliament. They are not required to develop business cases, commission evaluations, or threatened with a loss of grant funding if they deviate from central policy preferences. Responsibility for good working practices is theirs alone. The argument may be made that these are ‘nations’ with comprehensive political systems of their own. But the broader point stands: although the UK provides them with substantial grant funding, it does not call the policy tune. Traditional concepts of accountability are not universal

This erosion of the idea that direct accountability must always accompany financial transfers parallels broader debate on local government accountability in the late 2010s. Critiques have emerged of the value of purely financial concepts of accountability.²⁹ Laurence Ferry et al (2018) suggest that shared understandings of its meaning are not always real: “accountability is ... a ‘chameleon’ concept. It appears easily understood by the public, politicians, and academics alike, yet when financial and/or service failure occurs, and we start looking for people to hold to account, this shared understanding tends to come apart fairly easily”.³⁰ The *Accountability: Adapting to Decentralisation* report showed awareness of this in 2011:

local bodies have a number of different accountability relationships. To local people as users or taxpayers; to local third parties for their contribution to collective goals, especially where they are pooling resources; and to the centre for the funding they receive and their contribution to national outcomes.”³¹

Strong governments working together

Metro-mayors have sought expansions in their powers almost since the day of their election: in a recent example, the Mayor of London, Sadiq Khan, has sought [powers to impose rent controls in London](#). But the devolution and operation of any such powers would, as things stand, take place within the structural constraints identified above. These would imply a lengthy negotiation of how the powers in question would be used, including reserve powers for central government; a business case being developed by the mayors seeking to take them on; a requirement for independent evaluation; and separate negotiation of any transferred funding, which would likely be provided for a fixed period.

In short, accumulating additional power will not in itself alter the relationship between central government and metro-mayors. Mayors wishing to become fully-fledged political actors, advocating local electoral preferences that may be at odds with those of the national government, will need to pursue a more substantial change: towards **parity of esteem** between central and local government. Whilst this sounds improbable, even alien, in the British context, a precedent has been set over the last 20 years in Scotland, Wales and

²⁹ DCLG, [Accountability: adapting to decentralisation](#), 2011, p7; Laurence Ferry, Russ Glennon, Kirsten Greenhalgh, Pete Murphy, *Public service accountability: rekindling a debate*, 2019, p5; NAO, [Code of Audit Practice – consultation](#), 2019

³⁰ Laurence Ferry et al, op. cit., 2019, p5

³¹ Ibid.

Northern Ireland. This demonstrates that the UK political system can easily accommodate different concepts of accountability – and therefore of central-local relations. Attention has rarely been drawn to how radical a departure practice there is from UK constitutional practice (a fact that itself speaks volumes about the opaque and unspoken nature of British governance). And intergovernmental relations in those areas have been [halting in their effectiveness](#). But engagement with these issues is essential if mayors are to play as effective a part in transformative policies as the Commission seeks.

I suggest therefore that “local devolution, rolled out systematically with transfer of powers and resources”³² cannot avoid engaging with the accountability relationship between metro-mayors and central government. And in doing this, it will engage, explicitly or implicitly, Government perspectives on the role and purpose of metro-mayors and devolution. How might this lead towards ‘effective devolution and decentralisation’?

Potential ways forward include the following:

- A more explicit understanding of the ways in which Whitehall interprets requirements for policy and financial accountability; and how these could be relaxed to permit greater policy divergence. This could include in-depth work with civil servants responsible for these matters;
- Piloting of the concept of Local Public Accounts Committees. These could be established relatively easily in mayoral areas. They would enable practical exploration of the alternative approaches to accountability outlined above, as they could cover both devolved and non-devolved spending decisions. This in itself would be a step towards the aim of parity of esteem;
- A realistic exploration of the options around fiscal devolution.³³ Many proposals for devolving taxes would face large differentials of tax incidence across England, and/or would raise peripheral amounts of revenue: any concrete proposals would need to take those factors into account.

Notes

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I would like to thank Akash Paun and John Tomaney for their helpful comments on a previous version of this piece.

³² UK2070 Commission, [Fairer and Stronger: Rebalancing the UK Economy](#), 2019, p63

³³ For recent studies, see Mark Sandford, *Three monkeys on the back of fiscal devolution*, Constitution Unit blog, 2018; ICLGF, *Financing English Devolution*, 2015; Neil Amin-Smith, Tom Harris and David Phillips, [Taking control: which taxes could be devolved to local government?](#), IFS, 2019; Jack Fawcett and Russell Gunson, [Thinking bigger on tax in Scotland](#), IPPR, 2019.