## **PROGRESS AND GAPS:**

# Transparency of UK Aid beyond the FCDO





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#### **ABOUT THIS REPORT**

This report was authored by Elma Jenkins with research support from Alex Tilley and Henry Lewis.

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## **Executive summary**

The 2025 UK Aid Transparency Review (UK ATR), led by Publish What You Fund and commissioned by the UK government, evaluates the transparency of Official Development Assistance (ODA) spending by government departments beyond the Foreign, Commonwealth and Development Office (FCDO). This review builds on previous assessments, including the 2020 UK ATR, and aligns with commitments to the Open Government Partnership (OGP), which require departments to address recommendations for improved aid transparency. The review aims to support departments to improve their transparency by engaging through constructive feedback and practical guidance to encourage publication of better quality and more timely data.

UK aid has faced significant change since 2020, marked by sizeable budget cuts, shifting strategic priorities, and administrative reforms. The result is a more constrained and reoriented aid landscape. Amid this context, the proportion of ODA managed by non-FCDO departments rose to 33% in 2024, amounting to £4.6 billion. The Home Office saw a major increase in funding, with most directed toward In-Donor Refugee Costs (IDRC), accounting for 99% of its ODA in 2024. Other departments – such as Department for Energy Security and Net Zero (DESNZ), Department of Health and Social Care (DHSC), Integrated Security Fund (ISF), and Department for Science, Innovation and Technology (DSIT) – have expanded spending on international research, national security, and climate and health initiatives. However, the shift toward multiple spending departments has complicated oversight, with fragmentation and inconsistent reporting hampering transparency, particularly for refugee-related support.

The review examines ODA data disclosed in 2024–2025 using the Aid Transparency Index methodology, adapted to avoid numeric rankings and focus on progress. It covers nine departments with ODA outlays above £50 million, excluding FCDO and other bodies recently assessed. Five main components structure the review: basic information, financial data, procurement practices, organisational documents, and results or impact reporting. All departments participated in a two-stage evaluation, allowing initial feedback, engagement and the opportunity for targeted improvements.

Findings show eight departments increased or maintained transparency; several made notable improvements in publishing their aid activity data via the International Aid Transparency Initiative (IATI) Standard. First-time IATI publishers (ISF and the Ministry of Housing, Communities and Local Government - MHCLG) successfully added new information. DESNZ and the Department for Environment, Food and Rural Affairs (DEFRA) expanded their published results data, while DHSC sustained a strong overall output. DSIT maintained a good baseline but lacked impact and finance data. The Home Office was the only department to decline, publishing less than before and failing to update or provide data on its current activities. Departments with IDRC spending (Department for Work and Pensions - DWP, Department for Education - DfE, MHCLG) and which manage their aid domestically, particularly through local authorities, did well but still had some challenges due to their missing forward-looking budgets. Departments started publishing more data on the receivers of their aid, their spending transactions and the objectives of their activities. Nearly all departments published a forward-looking strategy document, which is particularly important to understand how non-FCDO departments are responding to the reduced funding environment.

During the 2025 review process, the departments published an additional 500 activities in the IATI Standard, valued at £468 million. By the review's end, most departments published over 95% of their 2024 ODA transactions, except for three departments (Home Office, ISF, DESNZ). This demonstrates that the visibility of ODA spending has increased since the last review of 2020. There was a significant dip in the years between the reviews with only 4% of ODA published to IATI in 2023, suggesting that aid transparency needs long term attention.

To secure ongoing progress, the review recommends further institutionalising transparency practices, particularly regarding results and evaluation data, improving the reliability and forward visibility of domestic ODA budgets, ensuring more regular IATI publication, and embedding transparency as a routine process across all departments. The review concludes that while significant gains have been made, inconsistent practices and administration remain barriers to transparency.

### Introduction

The 2025 UK Aid Transparency Review (2025 UK ATR) is a tailored assessment of the transparency of Official Development Assistance (ODA) spending by departments other than the Foreign, Commonwealth and Development Office (FCDO). The review was conducted by Publish What You Fund and commissioned by the UK government. It builds on the 2020 UK Aid Transparency Review, also undertaken by Publish What You Fund. This review holds departments to account for their Open Government Partnership (OGP) plan on aid transparency<sup>2</sup> in which they commit to engage with, and respond in writing to, the recommendations of the review. The review aims to support departments to improve their transparency by engaging through constructive recommendations and practical guidance to encourage publication of better quality and more timely data.

Transparency has been a central part of the UK's aid strategy since 2008. The former Department for International Development (DFID) led the aid transparency agenda by supporting the formation of the International Aid Transparency Initiative (IATI) and setting clear transparency targets<sup>3</sup> to achieve 'Very good' in Publish What You Fund's Aid Transparency Index.<sup>4</sup>

Since 2020 the UK's aid landscape has shifted considerably with cuts to the aid budget and changes in the strategic direction and management of UK aid. This has had an impact on transparency. For example, government communication of aid cuts was criticised as evasive when details released in a 2021 statement left observers of UK ODA with more questions than answers.<sup>5</sup> In 2022 CSOs raised the alarm on poor transparency.<sup>6</sup> In response the government co-created two successive aid transparency commitments in its fifth and sixth OGP National Action Plans<sup>7</sup> to achieve higher standards of transparency.

The 2025 OGP aid transparency commitment builds upon the foundations established by the 2020 UK Aid Transparency Review, during which several government departments began publishing in line with open data standards for the first time. In the 2024 Aid Transparency Index the Foreign, Commonwealth and Development Office maintained the UK's transparency standard by achieving a 'Very good' score. However, non-FCDO departments were not assessed in this Index. This review provides an opportunity to assess progress and determine whether these non-FCDO departments have made progress in their publication of high-quality data.

Minister for Development Jenny Chapman says It's essential to make sure the UK's aid spend delivers maximum impact; to guarantee value for money for UK taxpayers and those we are working to support. I am pleased the overall level of UK aid transparency has increased, and we're determined to keep moving in that direction.

We are committed to using these findings and recommendations to inform our next steps and achieve even greater levels of transparency across our development work, across all areas of Government.

### 1. Overview of UK ODA

Since 2020, UK ODA has experienced major changes, and these have impacted transparency. In the last five years there have been two rounds of major aid budget cuts and three strategic development reviews. Over this period, six different ministers<sup>8</sup> have held an international development post due to resignations and government changes.

#### **Aid Cuts**

- **2021:** Boris Johnson's government reduced annual aid spending from 0.7% to 0.5% of Gross National Income (GNI), cutting around £4 billion from the budget9 and breaking the 2015 legal commitment to spend 0.7% of GNI on international aid10.
- **2025:** Keir Starmer's government announced a further drop to 0.3% of GNI by 2027, reallocating funds to defence spending. This will reduce aid by £6.1 billion annually.11

#### **Strategic Reviews**

- **2021 Integrated Review:** This review connected the UK's development agenda with security and foreign policy issues, aiming for a more cohesive approach and merged DFID with the The Foreign and Commonwealth Office (FCO) to create the FCDO.<sup>12</sup>
- **2022 International Development Strategy:** Prioritised partnerships, open societies, and investment to support economic self-sufficiency.<sup>13</sup>
- 2024 Development Review: Commissioned alongside two other foreign policy reviews, outcomes of this review were used to inform development strategy within the context of reduced funding.<sup>14</sup> However, these findings have not been published despite calls to do so.<sup>15</sup>

There has been a lack of transparency around the aid changes and cuts. For example, in 2021 the government refused to respond to a Freedom of Information Act request to reveal further details of the cuts. This has led to speculation about the impact of these changes (particularly the aid cuts) on the world's most vulnerable. With civil society debating ways to manage the cuts.

Against this backdrop increasing proportions of the aid budget are being spent by non-FCDO departments. These departments spend aid for development purposes in their areas of expertise. The aims of this review are to improve the transparency of these non-traditional spenders using a tailored assessment methodology, bespoke engagement and support.

#### **NON-FCDO AID**

Larger proportions of the UK ODA budget are being managed by non-FCDO departments, with the proportion increasing from 22% to 33% between 2019 and 2024. In 2024 total UK ODA spend was £14.082 billion. Non-FCDO spend was £4.613 billion and was disbursed by 18 government departments.

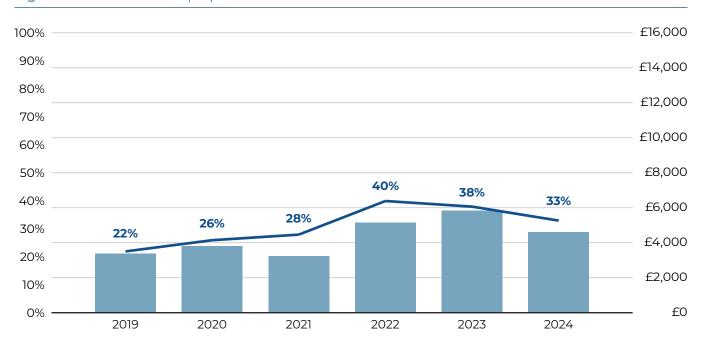


Figure 1: Non-FCDO ODA proportions and amounts

The increase in spending by non-FCDO departments is driven, in recent years, by increasing In-Donor Refugee Costs (IDRC). The vast majority of these funds is spent by the Home Office, which had a £1.8 billion ODA budget increase between 2020 and 2024. 99% of the Home Office ODA budget went to IDRC in 2024.

The Independent Commission for Aid Impact (ICAI) has looked at overall aid spending trends and reports that, with IDRC spending excluded, there has been a consolidation of cross-border ODA spending back to the FCDO in recent years.<sup>20</sup> With political pressure on the UK government to reduce spending on IDRC, this may be a sign that the trend of directing ODA spending away from the FCDO is in reverse.

Despite this, some non-FCDO departments and funds saw increased spending in 2024, particularly the Integrated Security Fund (ISF) and the Department for Science, Innovation and Technology (DSIT), up 13% and 29% respectively.<sup>21</sup> The ISF is a cross-government fund designed to address national security issues for the UK and its partners<sup>22</sup> whilst DSIT's ODA spending focuses on fostering international research and development for climate, health and other global issues.<sup>23</sup> Both reflect the shifts in UK government policy toward addressing security and responding to global crises.

Another significant area of non-FCDO spend is through multilateral/pooled funds. The Department for Energy Security and Net Zero (DESNZ) focuses on climate, energy, and forestry and has to date channelled \$2.1 billion<sup>24</sup> to the Climate Investment Funds (CIF), which works through Multilateral Development Banks to make climate sector investments in developing countries. Similarly, the Department of Health and Social Care (DHSC) funds health and anti-microbial resistance research through pooled funds such as the Fleming Fund. DHSC also provides the UK's World Health Organisation contributions.

The involvement of non-FCDO departments in managing UK ODA has implications for aid transparency. Notably, there has been insufficient transparency regarding the UK's spending on IDRC<sup>25</sup> which has added uncertainty to the ODA budget, with the potential to produce tangible consequences for beneficiaries of UK aid. In addition, the increase in the number of departments responsible for administering UK ODA has also introduced challenges. For instance, the division in February 2023 of the Department for Business, Energy and Industrial Strategy (BEIS) into the Department for Energy Security and Net Zero (DESNZ) and the Department for Science, Innovation and Technology (DSIT) resulted in disruptions in the departments' IATI publication.

### 2. Methodology

This review is guided by the Aid Transparency Index methodology<sup>26</sup> with some adaptations. Importantly, it does not assign an overall numeric score or ranking but instead surveys departments' open data and identifies where improvements are needed, with analysis of progress/improvements (or backsliding) since the departments were last assessed. Throughout the review departments shared learning and best practices with each other and engaged constructively to learn about open data standards and publishing.

The Aid Transparency Index<sup>27</sup> is the only independent measure of aid transparency among the world's major development agencies. It is the flagship publication of Publish What You Fund. The Index tracks and measures aid organisations' progress towards transparency. This public comparative ranking, based on a robust methodology, enables us to identify changes needed and galvanise major aid agencies to progressively increase and improve the aid and development information they make available. Since the first full Index in 2012, it has raised the profile of aid transparency and enabled Publish What You Fund to effectively influence some of the largest aid organisations in the world.

We downloaded data from the period 2024-25 for each department. A collection period of data published in the previous 12 months was chosen to encourage the publication of timely and up to date information. Data was then assessed against 35 survey questions (Annex 1). The assessment was based on data quality, quantity and format. Each survey question took into consideration:

- Is data disclosed consistently (quantity)?
- Does the data that is disclosed satisfy the survey questions and definitions (quality)?
- In what format is the data disclosed? (accessibility)?
- Is the survey question relevant for this department model? (applying exclusions where necessary)?

The best practice for aid transparency is to publish open data in the International Aid Transparency Initiative (IATI) Standard. For this reason, the data format was also considered. Information published in website formats was assessed but was considered as less transparent.

The International Aid Transparency Initiative (IATI)<sup>28</sup> supports the publication of international development and humanitarian data using the IATI Standard. This is a set of rules and guidance to ensure that information is easy to access and published by organisations in a standardised way. The IATI Standard aims to deliver the information required to improve the coordination, accountability, and effectiveness of development and humanitarian aid.

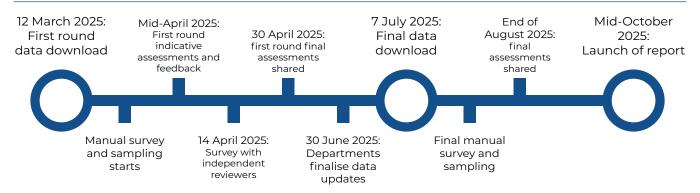
The survey questions were grouped into five components:

- Organisational documents
- · Basic information
- Procurement
- Results and impact
- Financial data

Additional checks on completeness and timeliness were made which measured the extent to which each department was regularly publishing their entire aid portfolio in the IATI Standard. This was done by cross-referencing the total spend recorded in IATI for 2024 with the total spend recorded in the 2024 Statistics on International Development (SID).<sup>29</sup>

There were two stages to the review. In the first stage (mid-March 2025) data was downloaded and an initial assessment made. Departments provided feedback on this assessment and received tailored recommendations. They then had the opportunity to make changes and improvements to their data, engaging with the Publish What You Fund team to clarify any recommendations. For the final stage (which began on 7<sup>th</sup>July) data was downloaded and assessed to create the final insights into the departments' progress on aid transparency.

Figure 2: UK ATR timeline



#### **SELECTION OF DEPARTMENTS**

We selected government departments for inclusion in the 2025 UK ATR based on their total ODA spend as recorded in the latest SID. At the start of the assessment the 2023 figures showed £5.8 billion in total spend by non-FCDO departments. The cut-off for inclusion in the UK ATR was a minimum annual ODA spend of £50 million. Based on the 2023 SID the following departments were included:

Table 1: Total ODA spend by UK department 2023 SID

| Department  | 2023 ODA  | 2023 % of total |
|---|-----------|-----------------|
|   | £ million | ODA             |
| Home Office   | 2,954     | 19.3%           |
| Department of Health and Social Care                  | 535       | 3.5%            |
| Ministry of Housing, Communities and Local Government | 466       | 3.0%            |
| Department for Energy Security and Net Zero           | 440       | 2.9%            |
| Integrated Security Fund                              | 326       | 2.1%            |
| Department for Work and Pensions                      | 257       | 1.7%            |
| Department for Education                              | 169       | 1.1%            |
| Department for Science, Innovation and Technology     | 167       | 1.1%            |
| Department for Environment, Food and Rural Affairs    | 165       | 1.1%            |

Publish What You Fund excluded departments which had recently been assessed. These departments were therefore not included:

- FCDO assessed in the 2024 Aid Transparency Index<sup>30</sup>
- British International Investment (BII) assessed in the 2025 DFI Transparency Index31
- Scottish Government's ODA portfolio reviewed in a preliminary 2024 assessment<sup>32</sup>

#### **ASSESSMENT APPROACH**

For the assessment approach we considered the various department's ODA business models and applied department-specific adaptations. These adaptations were implemented by excluding non-relevant survey questions for specific departments. To ensure consistency in how these exclusions were applied, the departments were divided into two groups: those that primarily spend ODA internationally or domestically and those that spend ODA domestically and through local authorities. The same exclusions were then consistently applied to each of the two groups.

#### Domestic and International spenders

According to the 2024 SID, the largest amount of non-FCDO ODA was for IDRC and asylum seeker support, amounting to £2.8 billion and representing 62% of non-FCDO spend (20% of the UK's total ODA spend.)

#### **IN-DONOR REFUGEE COSTS**

ODA-eligible In-Donor Refugee Costs (IDRC) are defined by the OECD DAC<sup>33</sup> as costs incurred in a donor country for certain support to asylum seekers and refugees from developing countries during the first 12 months of their stay. This includes payments for refugees' transport to the host country and temporary sustenance (food, shelter and training/education).

In 2024, four government departments spent over 90% of their ODA budgets on IDRC. The Home Office was the second-largest ODA spender after the FCDO, allocating £2.3 billion to IDRC with a focus on refugee re-settlement and supporting asylum seekers whilst their claims are processed. It was followed by the Ministry of Housing, Communities and Local Government (MHCLG) which focuses on support for refugees which fall under the Afghan and Ukraine resettlement schemes. Finally, the Department for Work and Pensions (DWP) and Department for Education (DfE) both fund benefits and education costs for refugees once they are awarded their claims. The IDRC for MHCLG, DWP and DfE are spent through local government as claims are managed by local authorities in the areas where refugees are placed.

#### Local authority spending

IDRC, when incurred by local authorities, exhibit notable differences in aid transparency, partly due to the confidential nature of some spending. To address this the UKATR methodology was adapted by allowing specific exclusions. For example, for our assessment of disclosure of sub-national location information, these data points were not expected for local authority IDRC-spending. Where spending on things like schooling for refugee children, benefits and housing are through a local authority, providing a subnational location is not possible. In total 13 indicator exclusions were applied to the domestic spending through local authorities. These ranged from thematic strategies to sub-national locations and planned dates. A full list can be found in Annex 1.

#### Scoring approach

The UK ATR focused on *progress made by departments since they were last assessed. We used statuses of 'progressed', 'maintained' or 'decreased' to classify improvements made by departments since their baseline measure. For most departments, the baseline was the 2020 UK ATR<sup>34</sup>. However, DESNZ and DSIT were compared to the former Department for Business, Energy and Industrial Strategy (BEIS) which was assessed in the 2022 Aid Transparency Index<sup>35</sup>, and from which they were formed in 2023. Departments which have not been assessed previously had a baseline of zero. The assessment drove improvements in transparency by focussing on assessing progress to date rather than creating competition by comparing a static measure of transparency. The varied nature of the department ODA activities and strategies and their different starting points makes comparison difficult.* 

Two types of progress statuses are provided:

- A progress status for each of the five components
- A progress status for the department overall

Departments which are backsliding received a 'decreased' assessment. No progress or some progress received 'maintained' and significant improvements were categorised as 'progressed'. Any high performing departments that maintained their transparency also received 'progressed'. Further information can be found in Annex 2 on how the progress assessments were made. The assessments are accompanied by a detailed narrative of department performance against the survey questions, highlighting good practice and where improvements can be made - including a set of recommendations for ongoing improvement.

# 3. Key findings and recommendations

Each department assessed in the 2025 UK ATR had a different starting point and goal for their transparency. As such, the results presented here do not compare total department transparency scores in a ranked order but instead focus on the progress each department has made since their baseline.

#### Key findings

Overall, departments performed well in their transparency progress when compared to their baseline year. Seven departments achieved an overall status of 'progressed' meaning they maintained high levels of transparency or made significant gains publishing new or larger amounts of data. One department maintained their transparency and made minimal gains, and one department had a 'decreased' status overall which meant that it was less transparent compared to the baseline year.

Due to the exclusions applied, local authority spenders were assessed against fewer survey questions. Three departments were assessed in this way. Of these, one was new to publishing and two had re-started publishing. All made progress in their transparency. For the other spenders, whilst the average transparency baselines were higher, four out of six progressed their transparency levels.

Table 2: Overall progress results table

| Department   | International or domestic spender                                       | Overall performance | Performance indicator |
|--|---|---------------------|-----------------------|
| Department for Education (DfE)                                   | Domestic (local authority exclusions applied)                           | Progressed          |                       |
| Department for Energy Security and Net<br>Zero (DESNZ)           | International   | Progressed          |                       |
| Department for Environment, Food and Rural Affairs (DEFRA)       | International   | Progressed          |                       |
| Department for Science, Innovation and Technology (DSIT)         | International   | Maintained          |                       |
| Department for Work and Pensions (DWP)                           | Domestic (local authority exclusions applied)                           | Progressed          |                       |
| Department of Health and Social Care (DHSC)                      | International (with some<br>domestic, not through local<br>authorities) | Progressed          |                       |
| Home Office (HO)   | Domestic (not through local authorities)                                | Decreased           |                       |
| Integrated Security Fund (ISF)                                   | International   | Progressed          |                       |
| Ministry of Housing, Communities and Local<br>Government (MHCLG) | Domestic (local authority exclusions applied)                           | Progressed          |                       |

Each department was reviewed twice during the assessment period. We shared the first, indicative review at the start of the assessment to show which areas were lagging and needed improvement. Departments could then work on their transparency data before the final review of the assessment, which was the basis for the progress indicators. Figure 3 shows that departments made good progress between the first and final rounds. Four departments moved into 'progressed' and three fewer departments 'decreased' overall.

Figure 3: Progress status first v final round

Departments which progressed overall were:

- First time IATI publishers: ISF and MHCLG as first-time publishers did well. Particularly MHCLG which added high quality basic information and started publishing results and impact data and policy documents.
- Most of the previously assessed departments have maintained high scores or improved their progress:
  - DHSC maintained a high level of publication since the baseline and made few changes. It improved the publication of names and standardised references of its aid receivers but dropped slightly in its publication of results and impact data and procurement.
  - DEFRA and DWP did particularly well by publishing more results and impact data.
- Several departments made progress in all five components:
  - DESNZ published close to full results and impact data and more procurement data including full information about the receivers of its aid.
  - DWP started publishing better basic information (aid modality codes), results and impact data (objectives and outcomes) and transaction data.

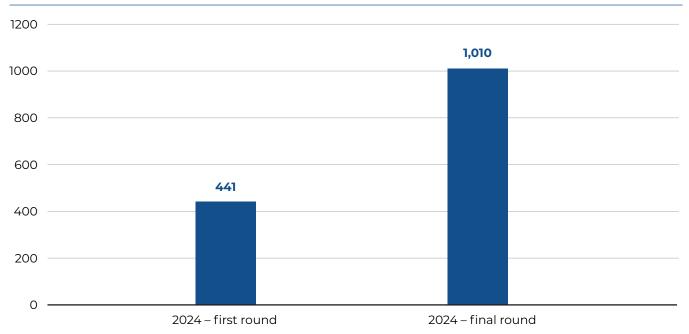
One department maintained its overall transparency:

• Department for Science, Innovation and Technology: maintained good publishing of basic project information and data about the implementing partners of its activities. It still did not publish any data about its results and impact or disaggregated financial information.

One department 'decreased' in transparency overall:

 The Home Office was the only department which decreased in its overall transparency with 4 out of 5 components backsliding compared with 2020. The Home Office made no 2024/25 updates and published no forward-looking activities. Home Office spending includes both international programmes and domestic spending on in donor refugees. It published less data than its baseline year. Overall, the 2025 UKATR has resulted in greater transparency and more detailed data published in the IATI Standard, with an increase of over 500 new IATI activities published between the first and final rounds of assessment.

Figure 4: Count of new activities published



In particular, departments started publishing more data on the *receivers of their aid, their spending transactions* and the *objectives of their activities*. Nearly all departments published a forward-looking strategy document, which is particularly important to understand how non-FCDO departments are responding to the reduced funding environment.

#### Completeness

The UKATR also assessed the extent to which departments were publishing their full expenditure in the IATI Standard. By the final round assessment most departments were publishing transaction data for their activities, with six out of nine departments publishing over 95% of their 2024 spend. Only DESNZ, ISF and the Home Office were lagging with 68%, 21% and 0% respectively of their total 2024 spend published at time of assessment. This means that an additional £468 million of spending information was added for 2024, jumping to over £1.5 billion.

Across the departments this represents 37% of total spending (according to the 2024 SID). It should be noted that the vast majority of the shortfall in spending transparency is accounted for by the Home Office's lack of 2024 financial information. Excluding the Home Office from the calculation, the percentage of non-FCDO ODA spending that is visible in the IATI data is 83%.

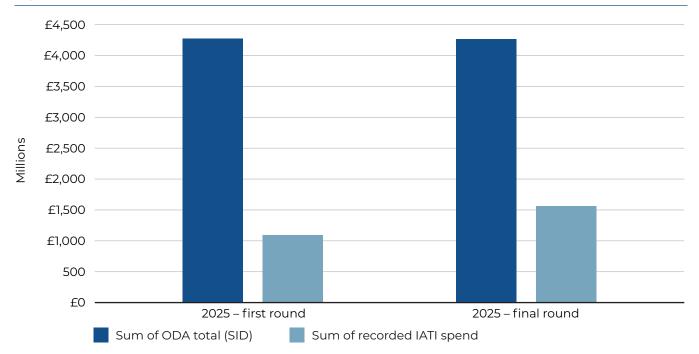


Figure 5: Total spend in IATI versus SID 2024

#### Long term challenges of UK aid transparency

The 2025 UK aid transparency review is a snapshot of the open data of nine government departments from July 2024 onwards. A collection period of data published in the previous 12 months (from point of assessment) was chosen to encourage the publication of timely and up-to-date data. For this reason, the review is limited in its assessment. However, considering the context of the major changes to UK ODA and transparency since 2020 (as outlined in chapter 1) a broader picture needs to be taken to better understand historic transparency trends.

To achieve this longer-term view, it is possible to compare a measure of transparency over the past six years. Before the start of the current review, we took a snapshot of the aid data published by the departments. This was then compared to snapshots taken on completion of the two UK aid transparency reviews:

- 2018 total spends on completion of the 2020 UK ATR
- 2023 total spends snapshot taken prior to the start of the 2025 review
- 2024 total spends On completion of 2025 UK ATR

By comparing the reported spends for these three time periods we can get a longer-term picture of the transparency practices of UK government departments.

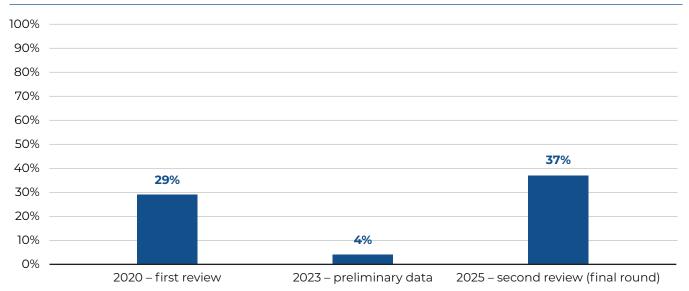


Figure 6: Proportion of total spend recorded in SID that was reported in departments' IATI data 2020–2025

Figure 6 shows that after the first review in 2020 (with assessment period 2018) the non-FCDO departments were publishing 29% of their ODA spending in the IATI Standard.<sup>36</sup> However, three years after that review (when non-FCDO departments had considerably increased aid budgets) their publishing practices had dropped, shown here by the low coverage of spend in 2023 (just 4%). Finally, on completion of this review, spend disclosure for the nine departments had jumped up again to 37% for 2024 (as discussed above, this figure would be significantly higher if the Home Office were to publish recent financial transaction data).

IATI data is the main source of up-to-date aid spending and having full, timely disclosure is important to build trust and for effective aid oversight. The UK government, in collaboration with the FCDO, should lead on implementing long-term transparency practices with non-FCDO departments to ensure full coverage of their yearly spending is achieved.

#### General recommendations

This report makes some general recommendations for the UK government to focus on and highlights the state of UK aid transparency more generally:

- **Publication of results data and impact evaluations** should be institutionalised in non-FCDO departments, particularly for departments spending ODA internationally.
  - The publication of evaluations and results and impact data, whilst improved compared with 2020, remains low so needs improvement.
- The availability of domestic ODA budgets needs to be improved. Central government should find a way to ensure indicative figures, particularly for IDRC, can be made more reliable and public.
  - Forward-looking budgets and procurement data amongst domestic spenders remained low because IDRC budgets are counted retrospectively. Most were able to publish some kind of aggregate figures, but more can be done to produce indicative budgets.
- **Publish more recent and regular IATI data:** Across the assessed departments 37% of 2024 ODA is visible in the IATI data. The shortfall is largely explained by the Home Office's lack of transparency but was prevalent across all departments when taking a longer timeframe.
  - Long-term analysis of the departments' transparency shows a dip in publishing between the 2020 and 2025 reviews suggesting that these departments still need to further institutionalise ODA transparency practices.
- **Overall**, the UK government needs to encourage institutionalisation of regular transparency practices beyond FCDO.

## 4. Department overviews

#### **DEPARTMENT FOR EDUCATION (DFE)**

DfE's ODA primarily covers support for asylum seekers in the first 12 months after they make a claim for asylum in the UK. In 2024, this amounted to £91million of ODA to support the provision of publicly funded education services for asylum seekers of compulsory school age. Since 2022, DfE also funds education for arrivals from Afghanistan and Ukraine.

DfE published 100% of its 2024 ODA spend to the IATI Standard, providing details on its funding towards the education of asylum seeker children of compulsory school age in England. Considering the unique nature of DfE's ODA activity, which is made through local authorities, and the confidential nature of the educational spend, it published relevant data across the components where this was available and achieved a status of 'progressed' overall.

DfE made progress by providing basic information on its activities such as descriptive details, aid modality information (aid flow and finance types) and transaction level details. It also added policy documentation to its organisational file on DfE funding allocations and provided annual historical overviews of its ODA spend which it calculates and publishes in arrears. There were gaps in the **financial data** component as it is unable to publish any forward-looking budgets. In addition, DfE should start to collect and publish anonymised and aggregate results figures.

**Overall status: Progressed** 

2020 baseline status: Poor

| Component                | Component performance | Performance indicator |
|--------------------------|-----------------------|-----------------------|
| Basic information        | Progressed            |                       |
| Organisational documents | Progressed            |                       |
| Financial data           | Maintained            |                       |
| Procurement              | Progressed            |                       |
| Results and impact       | Progressed            |                       |

- Publish What You Fund recommends that HMG implement forward planning budgets for ODA spent in-country for better transparency and cross-government planning.
- DfE should maintain regular publishing as it responds to changes to in-donor refugee ODA spending.
- DfE can start to collect and publish anonymised and aggregate results figures.

#### **DEPARTMENT FOR ENERGY SECURITY AND NET ZERO (DESNZ)**

DESNZ was the third largest ODA spender in 2024, disbursing £408 million that year. It was formed in 2023 when the former Department for Business, Energy, and Industrial Strategy (BEIS) was split into three. For this reason, DESNZ is compared to the former BEIS transparency assessment made in the 2022 Aid Transparency Index<sup>37</sup>. It focuses primarily on funding the UK's International Climate Finance (ICF), the UK's primary instrument to deliver climate finance commitments made as parties to the UNFCCC. Most of DESNZ's ICF work is through multilaterals such as the World Bank Group, the Green Climate Fund and the Climate Investment Funds (CIF).

DESNZ made progress overall in its transparency with more data published across all components by the final round assessment. It published 68% of its 2024 ODA spending to IATI with 32 current IATI activities. DESNZ did particularly well improving on its **results and impact** information by adding results log frames and annual evaluation documents which were published for 90% of its activities. It also made good progress in the **procurement** component by publishing details of its ODA recipients and their standardised references. However, it published no tender details. Considering it works primarily through pooled funds, it should disclose these funding bid details. For **financial information**, it published more activity level budget documents detailing the line-item breakdowns along with transaction level information. It can make further improvements by publishing a breakdown of its total organisational ODA budget to give more detail beyond the annual budget figures provided. DESNZ maintained high levels of publication of **basic information** and **organisational documents** detailing its strategy and policy on allocation, although its allocation documentation only ran to the end of 2025.

**Overall status: Progressed** 

2022 baseline status: Good

| Component                | Component performance | Performance indicator |
|--------------------------|-----------------------|-----------------------|
| Basic information        | Progressed            |                       |
| Organisational documents | Progressed            |                       |
| Financial data           | Progressed            |                       |
| Procurement              | Progressed            |                       |
| Results and impact       | Progressed            |                       |

#### Recommendations

- DESNZ should ensure it publishes its entire portfolio to the IATI Standard.
- DESNZ should ensure that its end dates correspond to the activity status.
- DESNZ should add tenders or bid data to its activities. Investment codes/policies or calls for grant submissions are also accepted considering the nature of DESNZ financing which is heavily focussed on multilateral funding.
- DESNZ should provide a more detailed breakdown of its organisational budgets by country, programme or thematic areas.

It should also publish more activity disaggregated project data. Where these were available, they were to a high quality.

#### DEPARTMENT FOR ENVIRONMENT, FOOD AND RURAL AFFAIRS (DEFRA)

DEFRA's ODA portfolio was £186 million in 2024. It focuses on tackling biodiversity loss, climate change and poverty. Key programme areas include protecting and restoring terrestrial and marine ecosystems, addressing declines in species and wildlife; expanding knowledge on biodiversity, nature and climate, integrating nature in financial and economic decision-making; supporting low carbon, nature positive food systems and addressing pollution and disease. It published 53 current activities that were assessed in the UKATR. DEFRA's funding is delivered through multiple channels including bilateral programmes such as the Biodiverse Landscape fund; contributions to specific trust funds including the Global Fund for Coral Reefs, PROBLUE and Climate Promise; demand-led challenge funds such as the Darwin Fund, and the Illegal Wildlife Trade Challenge Fund.

DEFRA made good progress with a status of 'progressed' overall and four out of five components progressed. It published 95% of its 2024 ODA spend to IATI and made the greatest progress in the **organisational documents** component and the **results and impact** information. It published updated annual reports and organisational strategy/allocation documentation to IATI for the first time. It also started publishing across all results and impact component indicators with new data added to over half of its activities for objectives, impact appraisals and evaluations. Results data was added to nearly 40% of activities.

DEFRA maintained good disclosure of its **basic project information** although it needs to improve disclosure of its sub-national locations. DEFRA made good progress in the **financial data** component disclosing full organisational budgets and more transaction data but still needs to start disclosing disaggregated organisational budgets and more project budgets. Lastly, it made minimal progress gains in the **procurement** component with low levels of contracts and tenders data disclosed but more information was disclosed on its ODA recipients.

**Overall status: Progressed** 

2020 baseline status: Fair

| Component                | Component performance | Performance indicator |
|--------------------------|-----------------------|-----------------------|
| Basic information        | Progressed            |                       |
| Organisational documents | Progressed            |                       |
| Financial data           | Progressed            |                       |
| Procurement              | Maintained            |                       |
| Results and impact       | Progressed            |                       |

- DEFRA should publish its results and impact data for 100% of its activities.
- DEFRA should disclose more contracts and tender documentation.
- DEFRA should disclose its sub-national locations where the activity scope is relevant.
- DEFRA should ensure it publishes standardised references for its aid recipients.
- DEFRA should publish more disaggregated budget data about its organisational spending and its activities.

#### DEPARTMENT FOR SCIENCE, INNOVATION AND TECHNOLOGY (DSIT)

DSIT focuses on improving people's lives by maximising the potential of science and technology. DSIT was formed in February 2023, taking over science and technology policy responsibilities from the former Department for Business, Energy and Industrial Strategy (BEIS) and the Department for Digital, Culture, Media and Sport. It manages the International Science Partnerships Fund (ISPF) and managed the Newton Fund and the Global Challenges Research Fund (GCRF) that have now closed. ISPF is designed to encourage research and innovation in the UK's international relationships, supporting researchers and innovators to work with peers around the world on the major themes of planet, health, tech, and talent which significantly impact low- and middle-income countries.

In 2024 DSIT spent £214 million of ODA and published 95% of its 2024 spend to the IATI standard with over 500 activities. It maintained its transparency but can still make improvements. DSIT published good data in the **financial data** component where it disclosed total project budgets and organisational budgets but can improve disaggregated disclosure for both. It also maintained full disclosure of activity transaction data. For **basic project information** it maintained high levels of disclosure whilst also improving the disclosure of its activity dates. However, it needs to work on improving sub-national location information. DSIT progressed slower in the **procurement** and **results and impact** components. In procurement it did improve disclosure on the recipients of its ODA spend but still needs to work on adding contract and tenders' information. For the results and impact component it maintained high levels of information on the objectives of its ODA but failed to disclose any results data or evaluation documents. DSIT also needs to improve disclosure of its **organisational documents** including allocation and procurement policies.

**Overall status: Maintained** 

2022 baseline status: Good

| Component                | Component performance | Performance indicator |
|--------------------------|-----------------------|-----------------------|
| Basic information        | Progressed            |                       |
| Organisational documents | Decreased             |                       |
| Financial data           | Progressed            |                       |
| Procurement              | Maintained            |                       |
| Results and impact       | Maintained            |                       |

- DSIT should start to publish results data or evaluation documentation to its IATI activities.
- DSIT should disaggregate its organisational and project budget information to provide greater detail about where it plans to spend its ODA budget.
- DSIT should ensure organisational documentation about how it manages its ODA budget is available, including its policies around allocation and the auditing of spend.
- DSIT can improve its location information with more consistent use of the location scope tag and disclosing the sub-national locations where relevant.
- DSIT should start to publish contracts and tenders for its aid spending.

#### **DEPARTMENT FOR WORK AND PENSIONS (DWP)**

DWP's total ODA spend in 2024 was £93 million for two main areas. First, the ODA eligible benefits paid in the first 12 months after arrival in the UK to those on the following schemes: Homes for Ukraine, Ukraine Family scheme, Ukraine Extension scheme and the Afghan Citizens Resettlement scheme (ACRS), paid through local authorities. Second, the UK's regular annual contribution to the budget of the International Labour Organisation (ILO), 60% of which is ODA-eligible.

DWP's ODA budget is calculated and published retrospectively by gathering estimates of benefit costs spent through local authorities which are based on previous-year refugee figures. Therefore, it has limited forward-looking information on its ODA spending. DWP publishes five activities around its refugee benefits and resettlement support and ILO contributions. It has published good **basic information** on these activities since 2022 and has made good progress by publishing new data on spend transactions and improving the publication of its basic information by adding aid modality information. It also added new **results information** in the form of annual reviews to its IATI data. It was able to provide forward-looking budgets for the ILO contributions but had gaps in its forward-looking budgets for refugee spend.

**Overall status: Progressed** 

2020 baseline status: Very Poor

| Component                | Component performance | Performance indicator |
|--------------------------|-----------------------|-----------------------|
| Basic information        | Progressed            |                       |
| Organisational documents | Progressed            |                       |
| Financial data           | Progressed            |                       |
| Procurement              | Progressed            |                       |
| Results and impact       | Progressed            |                       |

- Publish What You Fund recommends that HMG implement forward planning budgets for ODA spent in-country for better transparency and cross-government planning
- DWP should maintain regular publishing as it responds to changes to in-donor refugee ODA spending.

#### **DEPARTMENT OF HEALTH AND SOCIAL CARE (DHSC)**

DHSC's ODA spend in 2024 was £433 million, making it the second largest non-FCDO ODA spending department that year. Its four ODA-funded programmes focus on Global Health Security, to address infectious disease threats, antimicrobial resistance and vaccines for diseases of epidemic potential; Global Health Research to support high-quality applied health research and training to address underfunded global health challenges; strengthening the Global Health Workforce in Africa; and supporting the implementation of the World Health Organization's Framework Convention on Tobacco Control in low- and middle-income countries.

DHSC maintained high levels of publishing when compared to the 2020 review with excellent coverage across all components. It published 100% of its 2024 ODA spend to the IATI standard with over 300 current activities. DHSC's excellent levels of coverage of its IATI publication is also reflected in its IATI data frequency, which is now monthly, reflecting its effort to publish more regular data. DHSC regularly published forward-looking **financial information** with detailed organisational budgets and activity spending transactions. Two-thirds of DHSC's forward-looking budgets were published, an increase from the baseline, so DHSC are moving in the right direction for full coverage of project budgets. However, individual activity budget breakdowns were not available.

DHSC continued to publish high quality **project details** such as titles and descriptions, maintaining transparency in this component. It also did well on **procurement** with high levels of contracts and tender documents published across its activities where available. It did particularly well to publish the names and standardised references of its ODA receivers, sharing these standard references with the other departments to improve joined-up publishing across government. However, DHSC can improve on its publication of **results and impact information**. It maintained good levels of objectives data, but fewer evaluation documents were found in comparison to the 2020 UK review. DHSC centrally manages several funds so it should make links to these programme-level evaluation documents more readily available in IATI.

**Overall status: Progressed** 

2020 baseline status: Very Good

| Component                | Component performance | Performance indicator |
|--------------------------|-----------------------|-----------------------|
| Basic information        | Progressed            |                       |
| Organisational documents | Progressed            |                       |
| Financial data           | Decreased             |                       |
| Procurement              | Progressed            |                       |
| Results and impact       | Decreased             |                       |

- DHSC should consider its publication of detailed budget documents to share more details of activity budget lines.
- DHSC can publish more results and evaluations either by linking these more regularly or releasing more project level information.
- DHSC should continue to maintain its high levels of publication considering its proportion of non-FCDO ODA spending.

#### **HOME OFFICE (HO)**

In 2024 the Home Office was the largest non-FCDO spending department with £2.3 billion of ODA spend. Its main activities were support to asylum seekers in the UK and for the resettlement of vulnerable people, with the majority of this spent on asylum accommodation and cash support, as well as upstream work in recipient countries to build capacity and capability.

The Home Office was the only department with an overall progress assessment of 'Decreased'. The visibility of its ODA spend was reduced when compared with the data available in the 2020 review, with less information available across all but one of the components assessed. The Home Office published **basic data** for two activities relevant for the assessment. These activities were for ending violence against women and girls, and for an asylum resettlement support programme, although both ended in 2021. Consequently, the Home Office had no up-to-date activity **financial data** for its activities in 2024. It published an organisational strategy document, however, there were no forward-looking budgets available. It also published less **results and impact** data as the document link for the one evaluation available was irrelevant to the activity.

The Home Office made some progress in the **procurement** component by publishing new data on ODA recipients and linking to new contracts and conditions details for one activity.

**Overall status: Decreased** 

2020 baseline status: Fair

| Component                | Component performance | Performance indicator |
|--------------------------|-----------------------|-----------------------|
| Basic information        | Decreased             |                       |
| Organisational documents | Decreased             |                       |
| Financial data           | Decreased             |                       |
| Procurement              | Progressed            |                       |
| Results and impact       | Decreased             |                       |

- The Home office should start to publish regular, current activities and spending in the IATI Standard to ensure detailed and up-to-date project-level information is available to the public.
- The Home Office should ensure that project activity dates and statuses are accurate.
- The Home Office should ensure that document links are relevant for the activity.
- The Home Office should provide forward-looking budgets on its activities and for its organisational budget.

#### **INTEGRATED SECURITY FUND (ISF)**

The UK Integrated Security Fund (ISF), launched in April 2024, was formed from a merger of the Conflict, Stability and Security Fund (CSSF), National Cyber Programme, and Economic Deterrence Initiative. It is a cross-government fund that tackles threats to UK national security. It spent £369 million of ODA in 2024, making it the fourth largest non-FCDO ODA spender. It blends ODA and non-ODA budgets, drawing together government departments, agencies and external experts to co-design and co-deliver programmes. The ISF supports the delivery of the Government's national security priorities linked to conflict and instability, state threats, transnational threats, and women, peace and security.

Overall, the ISF progressed its transparency, although with a low start point. It began publishing to IATI for the first time with just 21% of its 2024 ODA spend reported to the standard. It added details of 26 activities, all of which ended in March 2025. Some programming is of a sensitive nature, delivering high risk activities in high threat environments. To mitigate the risk to programme staff, implementing partners and recipients, it does not publish details about all its work and only publishes annually in arrears. Due to the ISF blending of ODA and non-ODA funds, and security considerations, it is slower to publish. Despite this, the ISF progressed in the **basic information** and **financial data** components, adding details on project titles, descriptions, dates, sectors, aid modalities and transactions. It can improve its transparency by adding forward-looking information, where these are available. In previous years, project budgets were disclosed by the CSSF in its programme summary documentation.

ISF also made some progress in the **results and impact** component by disclosing regional review documents and activity objectives. It can make further improvements by disclosing these documents more regularly and disaggregating results where possible. No progress was recorded for ISF in the **procurement** or **organisational documents** components, since it disclosed no details about its aid recipients and did not release any contract or tender information to the public. At the point of review, ISF had not yet released its 2024/25 annual report and had no forward-looking strategic or allocation documentation on how it manages its ODA budget.

#### **Overall status: Progressed**

| Component                | Component performance | Performance indicator |
|--------------------------|-----------------------|-----------------------|
| Basic information        | Progressed            |                       |
| Organisational documents | Decreased             |                       |
| Financial data           | Progressed            |                       |
| Procurement              | Decreased             |                       |
| Results and impact       | Maintained            |                       |

- ISF should start to publish a larger proportion of its ODA spend to the IATI standard and should aim to publish more forward-looking activity data.
- ISF should disclose project summary documentation like the CSSF disclosure in previous years, including details on activity budgets.

- ISF should start to publish its total organisational budget along with its policy allocation and strategic direction to increase awareness about its work.
- ISF should start to publish, where possible, greater disaggregation of results data.
- ISFs annual report was not available at the time of assessment but the ISF is aiming to publish in Autumn 2025. ISF should ensure its organisational reviews are published regularly.

#### MINISTRY OF HOUSING, COMMUNITIES & LOCAL GOVERNMENT (MHCLG)

MHCLG spent £98 million in 2024 on ODA eligible costs for the Homes for Ukraine scheme. A proportion of these funds were paid to Local Authorities and Devolved Governments as a tariff (a proportion of which is ODA eligible) along with 'thank you payments' for refugees for up to 12 months from arrival. This is paid to sponsors providing housing via relevant local authorities.

MHCLG reported 100% of ODA spend in the IATI standard on one activity: the 'Homes for Ukraine' scheme. As a new IATI publisher it made excellent progress reporting high quality **basic information** about the scheme's work and policies, with documentation added to its IATI file about its allocation and procurement policies as well as its annual reports. It published full **results and impact** data with annual reviews and aggregate/anonymised results of visas awarded.

MHCLG also published full transaction dates for the first time in IATI, but there were data gaps in the **financial data** component as it was unable to publish forward-looking budgets due to the retrospective nature of its ODA planning.

#### **Overall status: Progressed**

| Component                | Component performance | Performance indicator |
|--------------------------|-----------------------|-----------------------|
| Basic information        | Progressed            |                       |
| Organisational documents | Progressed            |                       |
| Financial data           | Progressed            |                       |
| Procurement              | Progressed            |                       |
| Results and impact       | Progressed            |                       |

- MHCLG should maintain high levels of data publication as it responds to changes to in-donor refugee ODA spending.
- The UK government should implement forward planning budgets for ODA spent in-country for better transparency and cross-government planning.
- MHCLG should ensure its document tags match the document codes, particularly for the organisational documents.

### **Annex 1. Survey questions**

#### 1. Strategy document

Does this organisation publish an ODA strategy document?

#### 2. Annual report

Does this organisation publish an annual report?

#### 3. Aid allocation policy

Does this organisation publish its aid allocation policy?

#### 4. Procurement policy

Does this organisation publish its procurement procedures?

#### Country/thematic strategy docs. \*

Does this organisation publish the country strategy paper or memoranda of understanding for its relevant partner countries (or programmes)?

#### 6. Audit

Does this organisation publish an annual audit of its aid programmes' accounts?

#### 7. Visibility

Completeness of total spend against 2024 SID totals, with a % cut-off expected

#### 8. Timelag

How up to date is the data being published?

#### 9. Contact details

Are contact details provided for the activity?

#### 10. Title

Does this organisation publish the title of the activity?

#### 11. Description

Does this organisation publish a description of the activity?

#### 12. Planned dates \*

Does this organisation publish the planned start and end dates?

#### 13. Actual dates (start and end)

Does this organisation publish the actual start and end dates?

#### 14. Sectors

Does this organisation publish the specific areas or "sectors" of the recipient's economic or social development that the activity intends to foster? (is the sector code on the OECD DAC code list?)

#### 15. Location \*

Does this organisation publish the sub-national geographic location for this activity?

#### 16 Unique ID

Does this organisation publish a unique activity identifier?

#### 17. Aid type

Does this organisation publish the type of aid given

#### 18. Finance type

Does this organisation publish the type of finance given

#### 19. Current status

Does this organisation publish the current status of the aid activity?

#### 20. Networked data

Does this organisation publish which organisation implements the activity?

#### 21. Networked data \*

Does the organisation use accepted references for all organisations participating in its activities?

#### 22. Networked data \*

Does the organisation publish a receiver organisation for each activity transaction?

#### 23. Contracts \*

Contracts: Is the contract for the activity published? This includes contracts for on-lending as well as contracts for services.

#### 24. Tenders \*

Tenders: Does this organisation publish all tenders?

#### 25. Conditions (data or document) \*

Are the terms and conditions attached to the activity published?

#### 26. Objectives

Are the objectives or purposes of the activity published?

#### 27. Reviews and evaluations \*

Are evaluation documents or reviews published for all completed activities in this recipient country?

#### 28. Results (data or documents)

Are results, outcomes and outputs published for all completed activities in this recipient country?

#### 29. Pre-project Impacts appraisal \*

Is the project impact appraisal published?

#### 30. Total organisation budget

Does this organisation publish the total organisation budget per year for the next three years?

#### 31. Disaggregated organisation budget \*

Does this organisation publish their annual forward planning budget for assistance to different countries and institutions (or programmes) per year for the next three years?

#### 32. Project budget

Does this organisation provide a breakdown of the budget of the activity by year and/or quarter?

#### 33. Project budget document \*

Is the line-item budget of the activity published?

#### 34. Commitments \*

Does this organisation provide details of the overall financial commitment made to the activity?

#### 35. Disbursements & expenditures

Does this organisation provide transactionlevel details of individual actual financial disbursements /expenditures for this activity?

<sup>\*</sup>Excluded for domestic ODA spent through Local Authorities

# Annex 2. Progress scoring approach

We created two types of progress scores:

- Component progress: We averaged scores across components and made a comparison between baseline scores and 2025 to provide a progress status for each component.
- Overall progress scores: We took the average score across all indicators to calculate an overall progress status.

In most cases the baseline scores were taken from the 2020 UK Aid Transparency Review. Where departments had not been scored previously, the baseline scores were zero. BEIS was most recently scored in the 2022 Aid Transparency Index therefore the 2022 scores were used as the baseline for departments being compared with BEIS.

Some components have been configured differently in the 2025 review compared with previous reviews. We will make comparisons of the indicators for each 2025 component to account for this. Where new indicators have been introduced these will be excluded from the comparison. Where a department has been excluded from a particular indicator, these will be excluded from the comparison. We will not calculate a progress status for the **Coverage and timeliness** component since we did not include a measure of coverage in previous assessments.

#### **Progress score calculation**

In order to account for the differential achievement of making progress from a high baseline or a lower baseline, we will base our progress scores on a formula that normalises the gain between the baseline and 2025. This formula calculates progress as a proportion of the gap between the baseline and a perfect score of 100. So, for example, if the baseline is 50 and the 2025 score is 75, then 50% of the gap between 50 and 100 has been covered. The formula to calculate normalised gain is as follows:

Normalised Gain = 
$$\frac{2025 \ Score \ (S2) - Baseline \ Score \ (S1)}{Max \ Score \ (100) - Baseline \ Score \ (S1)}$$

In order to recognise high scorers in the review, we will allow a small decrease for those scoring near the top of the scale to score 'progressed'. Those scoring for the first time will need to score at least 20 points to score 'progressed'. Anything less than a 10-point increase will be scored 'Decreased'.

Here are the rules for the progress status:

| Condition  | Progress status                                   |
|--|---|
| S2 < S1 AND S1 ≥ 80 AND S1 - S2 ≤ 5                  | Progressed (small drop from high baseline)        |
| S2 ≥ S1 AND S1 ≥ 80                                  | Progressed (equal or increase from high baseline) |
| S2 < S1 AND S1 ≥ 80 AND S1 - S2 > 5 AND S1 - S2 < 10 | Maintained (larger drop from high baseline)       |
| S2 < S1 AND S1 ≥ 80 AND S1 - S2 > 10                 | Decreased   |
| S2 ≥ S1 AND Normalized Gain < 20%                    | Maintained  |
| Normalized Gain ≥ 20%                                | Progressed  |
| S2 < S1 AND S1 < 80                                  | Decreased   |

### **Notes**

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