House of Commons

Committee of Public Accounts

# Financial management of the European Union budget in 2014

Thirty-seventh Report of Session 2015–16

HC 730

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## Thirty-seventh Report of Session 2015–16

*Report, together with formal minutes relating to the report*

*Ordered by the House of Commons to be printed 20 April 2016*

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## The Committee of Public Accounts

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### Publication

Committee reports are published on the Committee's website at www.parliament.uk/pac and in print by Order of the House.

Evidence relating to this report is published on the inquiry publications page of the Committee's website.

### Committee staff

The current staff of the Committee are Stephen McGinness (Clerk), Dr Mark Ewbank (Second Clerk), George James (Senior Committee Assistant), Sue Alexander and Ruby Radley (Committee Assistants), and Tim Bowden (Media Officer).

### Contacts

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# Contents

# Summary

Over the last decade, the UK Government has incurred at least £650 million in penalties to the European Commission (the Commission) because of errors in how UK public bodies have spent European Union (EU) funds. EU rules and regulations for spending EU funds are complex, and this in itself contributes to errors; however, UK governments have chosen to design programmes which have added to this complexity, driving up the risk of errors and penalties further. UK government departments have exhibited a distinct lack of urgency in tackling complexity and reducing the levels of penalties incurred. HM Treasury has not done enough to hold departments to account for spending EU funds, nor to encourage learning from best practice, nor to lead by example by improving the quality of information available on how well EU funds are spent in the UK.

# Introduction

In 2014, the European Union budget received €143.9 billion (£116.0 billion) in contributions from 28 member states and other sources, and made €142.5 billion (£114.8 billion) in payments. The UK contribution to the EU budget, after taking into account the UK rebate of £4.9 billion, was £11.4 billion. It received £5.6 billion in public- and private-sector receipts from the EU budget, thus making the UK's net contribution £5.7 billion. If private sector receipts are excluded, the net contribution in 2014–15 was equivalent to 1.4% of UK government total departmental expenditure. Overall, the UK was the third-largest net contributor of all member states in 2014.

The European Court of Auditors (the external auditor of the EU) concluded that the 2014 accounts of the EU were true and fair, and that revenue was legal and regular. However, it reached an adverse opinion on the legality and regularity of payments, identifying an estimated level of error of 4.4% (above the materiality threshold of 2%—the level below which the European Court of Auditors judges that errors do not have a material significance). Payments have breached this threshold for the last 21 years. Although not an indicator of fraud, this represents money that was not used or administered in accordance with EU regulations and national rules.

# Conclusions and recommendations

1. **In the last decade, the UK has incurred at least £650 million of penalties in relation to European Union funds, but departments only seem to have woken up to this problem recently.** Between 2005 and June 2015 the UK incurred the sixth-highest level of 'disallowance' (penalties relating to the Common Agricultural Policy) in the EU as a proportion of funding received by the European Commission (the Commission). Penalties were equivalent to £2.70 for every £100 received. The Department for Food and Rural Affairs (Defra) told us that, since 2005–06, disallowance as a proportion of EU funds received had fallen from 5% to 2%, but that it expects these disallowances to rise again in the early years of the current EU spending period (2014 to 2020). Despite the ongoing cost to the taxpayer, Defra has only recently developed a joint strategy with HM Treasury for reducing disallowance. Its target is for disallowance to be at or below 2% by 2020. In addition, the Department for Communities and Local Government (DCLG) reported a loss of £8.1 million in its 2014–15 annual accounts as a result of ineligible payments relating to European Regional Development Fund (ERDF) expenditure. It too is only now changing its approach for managing ERDF programmes for the current spending period, in an attempt to reduce financial corrections.

   **Recommendations:**

   ***HM Treasury should take the lead in ensuring that departments in receipt of EU funds identify, as a matter of urgency, why they continue to incur penalties (including disallowance and financial corrections). By the end of 2016 we expect departments to have spelt out what actions they will take to reduce penalties. If necessary, a task force should be established to ensure that the action needed is delivered.***

   ***HM Treasury should designate a named official with responsibility for ensuring the overall system for spending EU money in the UK delivers improved performance for the taxpayer.***

2. **UK departments have contributed additional complexity in the way they have chosen to implement already complex EU programmes, driving up error rates.** In 2005–06 Defra chose to implement the most complex system available to make Common Agricultural Policy (CAP) payments. This created a damaging legacy, causing the UK to incur high levels of disallowance in subsequent years. For the current EU spending period, some of the new rules governing the CAP (applicable to all member states) have added to existing complexity. Similarly, during the EU spending period 2007 to 2013, DCLG chose to distribute the European Regional Development Fund in a decentralised way that added complexity and generated errors. The Department is hoping that a new centralised approach to managing the fund during the current EU spending period will reduce the scope for errors.

   **Recommendation:** ***Departments with a role in managing EU funds should identify and exploit all opportunities to simplify the administration of spending these funds in the UK, for example, by assessing the likely cost of different approaches to managing programmes prior to deciding on their final design.***

3. **UK departments responsible for EU funds are not doing enough to learn lessons and share best practice within Whitehall, nor to learn from other member states.** HM Treasury and the Cabinet Office have a process for talking about shared issues across departments, but we heard limited evidence that these activities are given sufficient prominence, occur regularly, or are coordinated. The UK's relatively high level of penalties, over an extended period, suggests that departments have struggled to effectively learn lessons, share best practice, and seek advice and guidance from member states with superior or improving compliance records. However, Defra told us that it was now looking to learn more from other member states. There is clearly scope to learn, with 21 countries having better records than the UK's figure of £2.70 disallowance for every £100 received over the last 10 years. For example, the equivalent figures as at June 2015 for other countries include Lithuania at 90 pence, Ireland at 20 pence, and Estonia, Germany, Latvia and Austria at just 10 pence of penalties for every £100 received.

   **Recommendation:** ***HM Treasury needs to show leadership and coordinate the efforts of departments to learn from each other in how they manage EU funds. UK departments should actively seek to learn from other member states on how best to manage EU funds, with a particular view to reducing the level of financial penalties incurred.***

4. **HM Treasury does not sufficiently hold departments to account for spending EU funds.** HM Treasury told Members that it wants a stronger focus on objectives and outcomes from spending EU funds. However, it was far from clear to us that departments are measuring the value expected from the expenditure of these funds, and being held to account. HM Treasury produces an annual statement on EU finances, including measures to counter fraud and financial mismanagement, and published its most recent statement (in respect of 2014) in December 2015. This document does not, however, include information on the performance of UK government departments in delivering EU-funded programmes in the UK.

   **Recommendations:**

   ***HM Treasury should publish a strategy for using EU funds in the UK, setting out the performance and value for money expected from this spending and corresponding accountabilities. Progress should be reported through HM Treasury's existing annual statement on EU finances.***

   ***HM Treasury should include information on penalties (including disallowance and other financial corrections) by department, in its annual statement on EU finances.***

5. **In contrast to the weak performance of UK departments in managing some of the main EU programmes, the private sector and universities in the UK have a good success rate in securing funding from EU-wide funding competitions.** Between 2007 and 2013, for example, the UK won more grants from the European Research Council than any other member state (761 compared with Germany's 467) and received the second highest share of overall funding (€6.9 billion/£5.8 billion).

It was not clear from the witnesses what had been done to stimulate this success although HM Treasury noted that the Department for Business, Innovation and Skills had responsibility for the relationship with universities.

**Recommendation:** ***Led by the Treasury, UK departments should identify the factors that have contributed to the relative success of the private sector and UK universities in accessing competitive funding from the EU and ensure the lessons learned help drive success during the 2014 to 2020 funding period.***

6. **The Commission has set itself a goal to improve its focus on results but the current EU budget process limits the achievement of value for money.** The Commission told us that it is taking forward initiatives to improve its focus, and the focus of member states, on performance and results. There is, however, evidence that the EU budget could be better used and used more flexibly, for example by reducing the €222 billion of unspent commitments that had built up by the end of 2013. These unspent commitments arise because member states may lack the institutional capacity to spend the money allocated, because projects take time to implement or because the co-financing usually required alongside the commitment of EU funds is not available. The Commission's multiannual financial framework mid-term review in 2016 offers an opportunity for HM Treasury to press the Commission to identify actions that will ensure that a budget focused on results becomes a reality.

**Recommendation:** ***HM Treasury should use its influence to press for improvements to the value for money derived from the European Union budget as a whole, for example by seeking a significant reduction in the level of unspent commitments, and a clearer means of judging the added value derived from European Union spending.***

# 1 Errors and complexity in the use of EU funds

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from three UK government departments: HM Treasury, the Department for Communities and Local Government (DCLG), and the Department for Environment, Food and Rural Affairs (Defra). We also took evidence from the European Commission (the Commission) and the European Court of Auditors.[1]

2. In 2014 the EU budget received €143.9 billion (£116.0 billion) in contributions from 28 member states and other sources, and made €142.5 billion (£114.8 billion) in payments. The UK made a gross contribution to the EU budget of £11.4 billion, after taking into account the UK rebate of £4.9 billion. It received £5.6 billion in public- and private-sector receipts from the European Union (EU) budget, and hence made a net contribution of £5.7 billion (the third-largest net contribution of all member states).[2] The EU financial year is based on the calendar year of 1 January to 31 December, whereas the UK financial year runs from 1 April to 31 March. In 2014–15 the UK net contribution to the EU budget was, excluding private sector receipts from the European Union, equivalent to 1.4% of UK Government total departmental expenditure.[3]

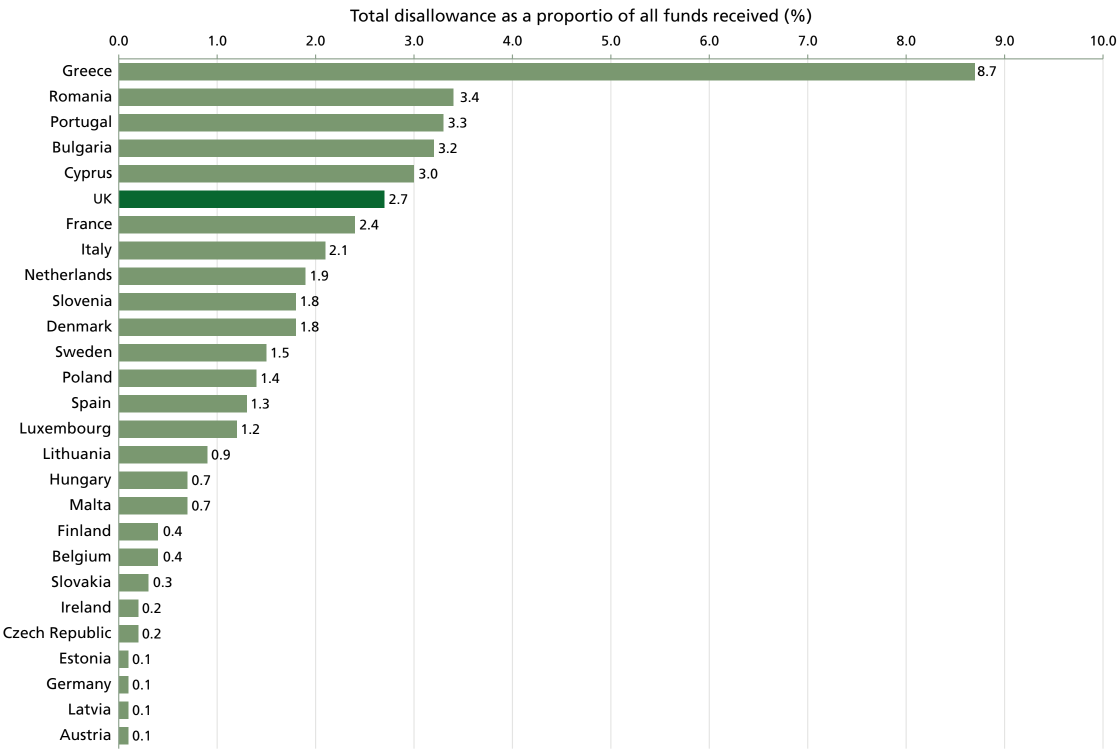
3. Of the £5.6 billion received by the UK in 2014, approximately £4.6 billion was in the form of public-sector receipts to UK government departments. These receipts primarily contributed to the EU's policies of *Sustainable growth: natural resources*—including payments under the Common Agricultural Policy (CAP); and *Smart and inclusive growth*—supporting economic, social and territorial cohesion.[4]

4. The European Court of Auditors, the external auditor of the EU has given a true and fair view on the accounts of the European Union budget each year since 2007.[5] Revenue has been legal and regular since 1999. However, for the last 21 years, the European Court of Auditors has issued an adverse opinion on the legality and regularity of payments, because estimated levels of error identified have been above the materiality threshold of 2%. In 2014, the estimated level of error was 4.4%.[6] Although not an indicator of fraud, the estimated level of error represents money not used or administered in accordance with EU regulations and national rules.[7] Our predecessors on the Committee of Public Accounts, as far back as 2005, identified the complexity of spending programmes as a factor contributing to errors. To protect the EU budget, errors can result in the Commission imposing penalties on member states in the form of financial corrections, including disallowance (applicable to CAP).[8]

1 C&AG's Report, *Financial management of the European Union budget in 2014: a briefing for the Committee of Public Accounts*, Session 2015–16, HC 799, 12 February 2016.
2 C&AG's Report, paras 2, 3.3
3 C&AG's Report, paras 3.2, 3.5, Figure 16
4 C&AG's Report, paras 2, 3.3, Figure 17
5 Q 24; C&AG's Report, Figure 6, para 2.7
6 Q 24; C&AG's Report, para 2.7
7 C&AG's Report, paras 1.20, 2.9
8 C&AG's Report, paras 1.17–1.18, 2.12, 3.22-3.23, Figures 22, 24–27

5. In the last decade the UK has incurred at least £650 million in penalties from the Commission as a result of weaknesses in how EU funds have been spent in the UK. Between 2005 and June 2015, Defra incurred disallowance totalling £642 million in England.[9] For the UK as a whole disallowances equated to £2.70 for every £100 of CAP funds received from the Commission in this period.[10] **Figure 1** shows that this was the sixth-highest figure among member states.

**Figure 1: Disallowance as a proportion of EAGF and EAFRD funding received from the European Commission between 2005 and June 2015**




Source: National Audit Office analysis of UK Co-ordinating Body information

Note: As a new member state, Croatia has not yet incurred any disallowance and so has not been included in this figure.

6. In 2014–15, DCLG reported an £8.1 million loss in its annual accounts due to ineligible payments and procurement relating to European Regional Development Fund (ERDF) expenditure. This loss relates to periods going back as far as 2000–2006.[11]

7. We asked when UK performance might improve to the level of, for example, Lithuania, which has paid one third of the disallowance incurred by the UK over the last decade.[12] Defra told us that tackling disallowance is now one of its priorities.[13] Since 2005–06, it had managed to reduce disallowance from 5% to 2%. Defra reported that it had reduced disallowance by investing in better control systems, appointing a compliance director at the Rural Payments Agency, and improving its land mapping system.[14] However, it also told us that it had—only recently—established a joint strategy with HM Treasury to

9 Q 25, 33; C&AG's Report, *Managing disallowance risk*, Session 2015–16, HC 306, 13 July 2015, paras 1, 1.11
10 Qq 29, 81; C&AG's Report, para 3.18, Figure 22
11 Qq 1, 33; C&AG's Report, paras 3.19-3.20
12 Qq 38-40, 68; C&AG's Report, Figure 22
13 Qq 1, 24; Department for Environment, Food & Rural Affairs (FME0003)
14 Qq 24, 39, 66, 75

reduce disallowance.[15] It now expects disallowance to increase in the short term as new CAP rules come into force—reaching up to 10% a year (£180 million).[16] It told us that its target was for disallowance to be at or below 2% by 2020.[17]

8. DCLG told us that it has sought to learn lessons from past weaknesses. It has agreed with the Commission to bring management of ERDF under its direct leadership (rather than managed through regional organisations as prior to 2014), and has redesigned processes and created teams to promote and support compliance from the outset of new programmes. DCLG considers that more central control will reduce complexity, and scope for error.[18] It believes that increased involvement will allow it to provide more support (for example, relating to procurement), which it is confident will in turn reduce errors. This new approach has been introduced for the current (2014–2020) spending period, some years after problems first emerged.[19]

9. The Commission acknowledged that its programmes can be complex, but UK departments sometimes add their own layer of complexity. Additional complexity has led to increased scope for errors.[20] The disallowances incurred in relation to CAP were driven in large part by a Defra decision in 2005–06 to implement a very complex payments system, the most complex available. Defra told us that this decision has left a damaging legacy of disallowance.[21] This includes, for example, disallowances in respect of land mapping of over €40 million in most years (49% of total disallowance in England since 2005).[22] Similarly, between 2007 and 2013, the UK Government chose to manage the ERDF through regional organisations. This had added to the complexity and challenges of managing the programme, including, for example, restricting the ability of DCLG to influence and improve procurement practices.[23]

10. In contrast to the relatively weak performance of UK departments in managing some of the main EU programmes, UK private and public organisations have had a good success rate in securing funding from EU-wide funding competitions. Between 2007 and 2013, for example, the UK won more grants from the European Research Council than any other member state (761 compared with Germany's 467) and received the second highest share of overall funding (€6.9 billion/£5.8 billion). HM Treasury also suggested that these winning bids were often significant in terms of delivering value for money. It was not clear from the witnesses what had been done to stimulate this success although HM Treasury noted that the Department for Business, Innovation and Skills had responsibility for the relationship with universities.[24]

15 Qq 30–32; Department for Environment, Food & Rural Affairs (FME0003)
16 Qq 42, 57, 60–63; Committee of Public Accounts, The Common Agricultural Policy Delivery Programme, Twenty-sixth Report of Session 2015–16, 2 March 2016, paras 5, 17
17 Qq 41, 60, 64–65
18 Qq 1–2, 4–6, 33–34
19 Qq 1,4, 33
20 Qq 4–6, 66, 88
21 Q 66
22 C&AG's Report, *Managing disallowance risk*, Session 2015–16, HC 306, 13 July 2015, Figure 6; para 2.6
23 Qq 1, 5, 33
24 Qq 76–78; C&AG's Report, paras 3.8-3.9, Figure 19

# 2 Improving value for money

11. HM Treasury told us that it has a role to play in both the UK and the European Union (EU), in respect of EU funds. In the UK it is responsible for what departments spend on behalf of taxpayers. In Europe, it is responsible for negotiating the EU's budget, influencing policy and championing better value for money from the EU budget.[25]

12. Given the long-standing problems associated with the UK's management of some EU programmes, and the fact that some countries seem to perform better, we asked the UK departments about how they learn lessons and share best practice.[26]

13. HM Treasury reported that it has networks and groups within government at official level to share information. It was preparing for the mid-term review of the EU budget due by the end of 2016.[27] It also chairs a network bringing together fraud and financial management officials from those departments overseeing the spending of EU funds, and works with the Cabinet Office to analyse data on what does and does not work well.[28]

14. The Department for Communities and Local Government told us that it works with other departments to share lessons; albeit primarily where there is direct alignment (in DCLG's case with the Department for Work & Pensions' European Social Fund programme).[29]

15. Defra acknowledged that it could learn from other countries. Its decision to put further investment into the UK's land mapping capability was prompted following contact with other member states.[30]

16. The Treasury told us it had regular contact with member states such as Germany, Sweden and the Netherlands as part of a budget discipline group.[31] In this instance, its focus seemed, however, to be on sharing experiences with the aim of making joint proposals to the European Commission (the Commission), rather than learning from higher performing member states on how to manage existing programmes better.[32]

17. HM Treasury told us that it wants a stronger focus on objectives and outcomes from spending EU funds.[33] We had difficulty, however, determining what targets departments had set themselves for improving performance and who was accountable for delivery. Defra told us, for example, that its eventual aim is to reduce error rates to at or below 2% by 2020, but even this may not be better than the average performance across the member

25 Qq 10–12, 15–17, 19, 21, 46–51
26 Qq 24–25, 29, 31, 33, 38-39, 60, 66-69, 75, 81
27 Qq 11, 38, 45–46
28 Qq 44–45; HM Treasury, Department for Environment, Food & Rural Affairs and Department for Communities and Local Government (FME0004)
29 Qq 34–35
30 Qq 68, 81; Department for Environment, Food & Rural Affairs (FME0003); HM Treasury, Department for Environment, Food & Rural Affairs and Department for Communities and Local Government (FME0004)
31 Q 79; HM Treasury, Department for Environment, Food & Rural Affairs and Department for Communities and Local Government (FME0004)
32 Qq 46, 79–81
33 Qq 10, 12

states.[34] No single UK official is accountable for how well EU monies are spent in the UK. We were told by the witnesses that the respective departmental accounting officers have responsibility for the EU monies spent by their department.[35]

18. The Treasury has overall responsibility for getting departments to account for their performance and delivery of value for money.[36] Following a recommendation from the previous Committee of Public Accounts in 1980, the Treasury each year publishes a statement on EU finances which is intended to report on recent developments in EU financial management.[37] This document does not, however, report on the performance or value for money from EU funds spent in the UK.

19. The Commission told us that evaluating the performance of the EU budget is not straightforward because budget implementation is largely shared with member states, and therefore national spending has to be taken into account. Nevertheless, it reported that evaluation is a priority.[38] As part of its 'Budget Focused on Results' initiative, the Commission produces annual activity reports identifying inputs, outputs and results, and an overall report evaluating the results of EU policies. These reports are considered by the European Parliament and the Council of the European Union as part of the end of year budgetary closure or 'discharge' process.[39]

20. HM Treasury told us that it strongly supports, and has been contributing to, the Commission's 'Budget Focused on Results' initiative. It reported that the mid-term review of the EU spending programmes in 2016 would be an opportunity for HM Treasury to press the Commission to simplify rules and administration, and focus on performance.[40]

21. There is evidence that some EU funds could be better used. Through inter-governmental negotiations, funds are allocated to member states and therefore are available to them to commit to projects. At the end of 2013, however, €222 billion of unspent commitments had built up. This total fell to almost €190 billion in 2014, but is projected to increase again in 2015 and in subsequent years. The Commission informed us that absorbing these funds can be a challenge for some member states: because they struggle to raise the necessary co-financing, they lack the administrative capacity, or sometimes it is legal procedures that block the implementation of programmes.[41]

22. The Commission acknowledged that the build up of unspent commitments potentially hampered its financial management, and that the unused commitments might be better used to fund something else. It has the power to de-commit funds if they are not drawn down within a specified period—currently three years after they were agreed. In practice, it can be challenging for the Commission to decommit funds, despite having a legal basis on which to do so. Member states can be reluctant to accept that policy objectives will not be met, and that unspent commitments lapse.[42] In 2014 and 2015, the Commission

34 Qq 38–41, 64–65, 68
35 Qq 9–10, 38, 40; Department for Communities and Local Government (FME0001); HM Treasury, Department for Environment, Food & Rural Affairs and Department for Communities and Local Government (FME0004); C&AG's Report, para 3.11
36 Qq 43, 51
37 C&AG's Report, para 3.11
38 Q 95; C&AG's Report, paras 1.8, 1.16–1.17, Figure 5
39 Q 93; C&AG's Report, Appendix Three
40 Qq 11, 38
41 Qq 100, 102; C&AG's Report, para 2.22
42 Q 100–102; C&AG's Report, para 2.22

decommitted less than €2.4 billion in total.[43] The Commission reported that it has set up a task force to improve implementation of existing commitments, and also advise on whether a member state is likely to be able to make use of new commitments before any more are committed.[44]

43 European Commission (FME0002)
44 Qq 100–102, 104

# Formal Minutes

## Wednesday 20 April 2016

Members present:

Meg Hillier, in the Chair

| | |
|---|---|
| Mr Richard Bacon | David Mowat |
| Caroline Flint | Stephen Phillips |
| Kevin Foster | John Pugh |
| Mr Stewart Jackson | Karin Smyth |
| Nigel Mills | |

Draft Report (*Financial Management of the European budget in 2014*), proposed by the Chair, brought up and read.

*Ordered*, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 22 read and agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

*Resolved*, That the Report be the Thirty-seventh Report of the Committee to the House.

*Ordered*, That the Chair make the Report to the House.

*Ordered*, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned till Monday 25 April 2016 at 3.30pm

# Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the inquiry publications page of the Committee's website.

### Thursday 25 February 2016

*Question number*

**Nick Joicey**, Director General, Strategy, International, Food and Farming, Department for Environment Food and Rural Affairs, **Jacinda Humphry**, Finance Director, Department for Communities and Local Government, and **Jonathan Black**, Director, Europe, HM Treasury Q1–81

**Phil Wynn Owen**, UK Member, European Court of Auditors and **Dr Manfred Kraff**, Deputy Director General, Directorate-General for Budget and Accounting Officer of the European Commission Q82–118

# Published written evidence

The following written evidence was received and can be viewed on the inquiry publications page of the Committee's website.

FME numbers are generated by the evidence processing system and so may not be complete.

1 Department for Communities and Local Government (FME0001)

2 Department for Environment, Food and Rural Affairs (FME0003)

3 European Commission (FME0002)

4 HM Treasury, the Department for Environment, Food and Rural Affairs, and the Department for Communities and Local Government (FME0004)

# List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the publications page of the Committee's website.

The reference number of the Government's response to each Report is printed in brackets after the HC printing number.

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| Second Report | Disposal of public land for new homes | HC 289 (Cm 9170) |
| Third Report | Funding for disadvantaged pupils | HC 327 (Cm 9170) |
| Fourth Report | Fraud and Error Stocktake | HC 394 (Cm 9190) |
| Fifth Report | Care leavers' transition to adulthood | HC 411 (Cm 9190) |
| Sixth Report | HM Revenue & Customs performance 2014–15 | HC 393 (Cm 9190) |
| Seventh Report | Devolving responsibilities to cities in England: Wave 1 City Deals | HC 395 (Cm 9190) |
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| Sixteenth Report | Sale of Eurostar | HC 564 (Cm 9237) |
| Seventeenth Report | Management of adult diabetes services in the NHS: progress review | HC 563 (Cm 9237) |

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| Eighteenth Report | Automatic enrolment to workplace pensions | HC 581 (Cm 9237) |
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| Twenty-seventh Report | e-Borders and successor programmes | HC 643 |
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| Thirty-second Report | Follow-up on transforming contract management | HC 711 |
| Thirty-third Report | Contracted out health and disability assessments | HC 727 |
| Thirty-fourth Report | Tackling tax fraud | HC 674 |
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| Thirty-sixth Report | Use of consultants and temporary staff | HC 726 |
| First Special Report | Unauthorised disclosure of draft Report in the previous Parliament | HC 539 |
| Second Special Report | Network Rail's 2014–2019 investment programme: Office of Rail and Road Response to the Committee's Ninth Report of Session 2015–16 | HC 905 |