House of Commons

Committee of Public Accounts

The effectiveness of Official Development Assistance expenditure

One Hundred and Seventeenth Report of Session 2017–19

Report, together with formal minutes relating to the report

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The Committee of Public Accounts

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Summary

The government has done well to meet, for five consecutive years, its target to spend 0.7% of its gross national income on Official Development Assistance (ODA)—most recently over £14 billion a year. Over the same period, an increasing proportion of ODA has been spent by departments other than the Department for International Development. But government's consideration of the effectiveness of this spending has not matched this achievement. HM Treasury has only just introduced a framework to assess progress against the 2015 UK Aid Strategy. But its approach does not allow for the consideration of value for money. Nor has it considered the impact of the expansion in other government departments' spending of ODA on overall effectiveness. In addition, gaps in departments' information mean they cannot always assess the performance of their ODA-funded programmes.

Before extending programmes, departments should consider whether they are delivering value for money. In the case of the ODA-funded Newton Fund, for which the Department for Business, Energy & Industrial Strategy is responsible, funding was doubled to over £700 million despite a weak understanding of how funds had been spent, where and with what results. 10% of ODA expenditure is spent through EU institutions, which the Department for International Developments considers to be particularly high performing. If the UK leaves the EU without a deal, a significant risk to value for money is created as the government might need to identify, quickly, alternative ways to spend the money if it is still to meet the 0.7% target.

Introduction

In 2010, the coalition government committed to spending 0.7% of UK gross national income on overseas aid—known as Official Development Assistance (ODA)—from 2013 onwards. This is the proportion of a nation's income that the United Nations has said developed countries should aim to spend on overseas aid. In 2017, ODA expenditure was over £14 billion.

In 2015, the Department for International Development (DFID) and HM Treasury introduced a new strategy for the UK's ODA spending. This proposed that while DFID would remain the UK's primary channel for ODA expenditure, a greater proportion would be administered by other government departments, cross-government funds and other bodies. It also established four objectives for ODA spending, and emphasised the need to demonstrate that it was securing value for money. Departments are responsible for managing their ODA expenditure, with each Accounting Officer responsible for the proper stewardship of their department's ODA budget. HM Treasury is responsible for setting each department's ODA budget.

Conclusions and recommendations

1. **HM Treasury's focus on the effectiveness and value-for-money of ODA expenditure has been weak.** In spring 2019, more than three years after the UK Aid Strategy was introduced, HM Treasury introduced a framework for assessing progress against the Strategy. The framework captures examples of activities, outputs and outcomes against each of the Strategy's four objectives. But these measures are not linked to expenditure, which is necessary to support an assessment of value for money. Nor has HM Treasury assessed the impact of the decision, in 2015, that more departments will have responsibility for ODA expenditure. Looking to the next Spending Review, DFID has encouraged the use of joint bids for ODA-funded programmes as part of a more collaborative approach. At a departmental level, HM Treasury has not ensured that departments can measure the value for money of all of their ODA programmes. For example, a framework for assessing the value for money of the £735 million Newton Fund is currently being developed by the Department for Business, Energy & Industrial Strategy, five years after the Fund was established.

   Recommendation: ***HM Treasury should take the following steps to ensure it is effectively overseeing the effectiveness of ODA spending:***

   (a) Develop its framework for monitoring progress against the Aid Strategy to incorporate value for money.

   (b) Make sure that departments have set up frameworks for assessing value for money at the business case stage of new programmes.

   (c) Complete a full assessment of the impact of other government departments having more responsibility for ODA expenditure in time for the next spending review.

   (d) Allocate a significant proportion of ODA on the basis of joint bids.

2. **It is not clear how HM Treasury will, in the future, make use of the Department for International Development's expertise to support the allocation and oversight of ODA expenditure.** Whilst the UK Aid Strategy placed an increased emphasis on other government departments ODA spending, DFID remains responsible for the vast majority of spending and has access to the widest range of channels to distribute ODA funding. It has in place strong monitoring arrangements, it provides support to other government departments, and is the only department which, currently, meets the government's transparency target for 2020. HM Treasury is not yet clear how it would make use of the DFID's experience to help it consider other departments' bids for ODA budget as part of the next Spending Review.

   Recommendation: ***Working with HM Treasury, DFID should set out the steps it will take to increase its involvement in allocating ODA expenditure and overseeing its overall effectiveness.***

3. **There will be a significant risk to value for money if last minute decisions to re-allocate ODA are made due to a no deal Brexit.** In 2017, the UK contributed £1.4 billion of its ODA expenditure—10% of the total—to the EU's development

budget and its multilateral organisations. If the UK leaves the EU without a deal, the government may need to redistribute quickly up to £1.4 billion to meet the ODA spending target in 2019—a situation which would create a risk to value for money. DFID claims that it will be 'ready for all scenarios' to ensure that the Government's policy of spending 0.7% of gross national income on ODA is met. Funding currently channelled through the EU could instead be disbursed through the World Bank and other multilaterals that DFID 'know have a variety of ways of offering value for money'. DFID did not confirm whether it had approached these bodies about their ability to absorb additional funds in the event of a no deal Brexit, but said that it has 'sufficient links in place' with those institutions to work with them.

Recommendation: ***HMT and DFID should set out a clear plan of how they will make sure that the UK meets its legal obligation to the ODA target under a no deal scenario, ensuring that partners, such as the World Bank, are prepared to receive and spend additional funds at short notice and according to vfm principles.***

4. **Departments have not done enough to get measures and data in place to assess the impact of their programmes.** We recognise departments work in, for example, fragile and conflict-affected states, which can make the assessment of programme effectiveness difficult. But departments' assessment of the effectiveness of their ODA-funded programmes is variable. For example, some are limited to the use of case studies to describe activity; others focus more clearly on the outcomes from and impact of their programmes. DFID recognises that, because of the nature of the ODA target, the sector is focused on input measures, rather than outcomes. It is moving to focus its assessment of performance on outcomes or, where this is not possible, outputs rather than inputs. It committed to increase by 20% the number of programmes with outcome-based targets over the next two years.

Recommendation: ***All ODA spending departments should report back to us in 6 months' time on the extent to which they will increase the proportion of their ODA-funded programmes that use performance measures based on impacts and outcomes.***

5. **There was no clear evidence to support the Spending Review decision to extend the Department for Business, Energy & Industrial Strategy's Newton Fund and the doubling of its budget.** The Newton Fund, launched in 2014, is an ODA funded research and development fund, managed by the Department for Business, Energy and Industrial Strategy (BEIS). The Fund looks to foster science and innovation partnerships between institutions in the UK and developing countries to promote, for example, economic development. In the 2015 UK Spending Review, HM Treasury agreed to extend the Newton Fund from a five-year, £375 million programme to a seven-year, £735 million programme without evaluating the impact of the Fund's first year of operation. This extension preceded the mid-term evaluation, published in 2016, which concluded that BEIS had a weak understanding of how funds were spent, where and with what results and that BEIS should improve its approach to gathering evidence on the outputs and outcomes. Following this midterm evaluation, BEIS commissioned work to develop performance measures for the Fund in the form of a value for money framework. In 2019, five years after the Fund was established, this framework is still to be finalised.

Recommendation: ***Extensions to programmes should only be agreed if there is robust supporting evidence and evaluation of impact to date.***

In line with the mid-term evaluation's recommendations, BEIS should improve monitoring data based on outputs and outcomes generated and should gather evaluative evidence more regularly in the lead up to the final evaluation.

6. **The dramatic increase in the FCO's ODA spending raises questions about its focus and priorities.** In 2013, the FCO spent £295 million on ODA expenditure (2.6% of the UK's total ODA). In 2017, its spending had more than doubled to £627 million (4.5%). The FCO says that its total (i.e. ODA and non-ODA) budget) has not increased, with the consequence that ODA is now a much larger proportion of its overall budget. In 2010, the FCO's ODA budget was 6% of its total budget, while next year it will be 50%. The FCO is now incentivised to make sure that as much of its expenditure as possible can be classified as ODA. For example, it is focusing more of its expenditure on ODA eligible countries than it has done previously, including in its support for Chevening Scholarships to support overseas students, and it is now funding a lot of diplomatic activity through ODA.

Recommendation: ***The FCO should, in time to inform future spending allocations, complete a strategic review of the impact of ODA funding on its purpose and priorities.***

1 Assessing effectiveness across government

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Department for International Development (DFID), the Foreign & Commonwealth Office (FCO), the Department for Business, Energy & Industrial Strategy (BEIS) and HM Treasury.[1]

2. The United Nations has said that developed countries should aim to spend 0.7% of its gross national income on overseas aid, or Official Development Assistance (ODA). In 2010, the coalition government committed to meeting this target. In November 2015, DFID and HM Treasury published a new strategy for the UK's spending on overseas aid. The UK Aid Strategy established four objectives for ODA expenditure and indicated that a greater proportion of that expenditure would be the responsibility of departments other than DFID and cross-cutting funds. In 2017, UK ODA expenditure was £14.1 billion, meeting the target to spend 0.7% of the UK's gross national income on ODA for the fifth year in a row. In line with the 2015 Strategy, the proportion of total ODA DFID spends has decreased from 88% in 2013 to 72% in 2017. HM Treasury is responsible for allocating departments' ODA budgets; and each department's Accounting Officer is responsible for the good stewardship of this spending, in accordance with HM Treasury's Managing Public Money guidance.[2]

Assessing the effectiveness of ODA expenditure

3. HM Treasury is responsible for setting and making changes to each department's ODA budget in line with the UK Aid Strategy.[3] We asked how it knows whether the government is making progress in implementing the Strategy. HM Treasury referred to the value for money guidance it produced with DFID and which it made available to departments. It also explained that a cross-government Senior Officials Group, as well as boards which focus on particular sectors, had oversight roles. However, HM Treasury did not explain how these initiatives helped it assess progress against the Strategy.[4]

4. In 2019, more than three years after the Strategy was introduced, HM Treasury agreed a framework for assessing progress against its four objectives.[5] The framework captures examples of inputs; outputs; activities; and outcomes. But it does not link these measures to expenditure, which is necessary to support an assessment of value for money. Since the 2015 Spending Review, HM Treasury has allocated a larger proportion of the ODA budget to departments other than DFID. But neither DFID nor HM Treasury, which introduced the Strategy, has assessed whether this approach has had the intended impact to take advantage of skills across government when spending ODA—nor do they have plans to do so.[6]

1 C&AG's Report, *The effectiveness of Official Development Assistance expenditure*, Session 201719, HC 2218, 20 June 2019
2 C&AG's Report, Key facts, paras 1, 2, 1.4, 1.10, 1.14
3 C&AG's Report, para 1.4
4 Qq 19, 21
5 Qq 19, 20
6 C&AG's Report, paras 13, 1.12, 1.14

5. Objectives for overseas aid, like objectives for other government policies, can cut across multiple departments. In February 2019, we examined progress in improving government's planning and spending framework. We were frustrated by HM Treasury and Cabinet Office's lack of action to prevent departments working in silos and recommended that they should incentivise joint departmental plans and delivery.[7] HM Treasury told us that joint bids might feature in the 2019 Spending Review, although it did not elaborate on how it would encourage this. DFID expected to see joint bids for the ODA budget as part of a collaborative approach in the future.[8]

6. Looking to the assessment of the effectiveness of ODA expenditure by departments, the value for money guidance for ODA expenditure, issued by HM Treasury and DFID, encourages departments to establish frameworks to assess the value for money at a programme level. But we were concerned that HM Treasury had not ensured that such approaches were in place across all programmes. For example, a framework for assessing the value for money of the £735 million Newton Fund was still being developed by BEIS, five years after the Fund was established in 2014.[9]

Allocating the ODA budget

7. At the last Spending Review in 2015, HM Treasury allocated ODA on the basis of bids it received from departments. The National Audit Office identified both strengths (such as the focus on clear project objectives) and weaknesses (such as the focus on a department's capacity and capability to deliver the project) in HM Treasury's approach. As part of its consideration of bids, HM Treasury convened a 'challenge panel', made up of its officials and those from DFID and the Major Projects Authority. We asked HM Treasury how the next Spending Review would be different to the previous one, in terms of how it would consider ODA and how it would learn from experience since then. It told us that it might want to widen the approach it took in 2015, but did not specify what this might entail or whether it would convene a challenge panel.[10]

8. In 2015, the government decided that departments other than DFID should be responsible for an increasing share of ODA expenditure.[11] DFID stills spends the largest share of ODA—in 2017, it was responsible for 71.9%. The next highest proportion was 5.4% by BEIS.[12] FCO and BEIS told us that they both worked closely with DFID in implementing their ODAfunded programmes. We asked both the FCO and BEIS whether the 'leave no one behind' principle was in their 'DNA', as it was for DFID. In response both departments referred to the assistance they were receiving from DFID and the complementary nature of their programmes.[13] In addition, DFID is performing better (than other government departments) with respect to the measurement of impact.[14]

7 Committee of Public Accounts Seventy-eighth Report¸ *Improving government planning and spending*, Session 2017–19, HC 1596, 8 February 2019, para 3
8 Qq 28, 111
9 Q 60; C&AG's Report, Figure 20, para 2.6
10 Qq 27, 29; C&AG's report, para 1.5, Figure 5
11 C&AG's report, para 2
12 Department for International Development *Statistics on International Development Final UK Spend 2017*, November 2018
13 Qq 41, 100
14 Q 106; C&AG's report para 2.8

And the standards of transparency of its ODA expenditure are much higher than other departments. For example, it has a achieved a 'very good' rating for the transparency of its aid expenditure; other departments received a rating of 'poor' or 'very poor'[15]

Impact of EU exit

9. In 2017, the UK contributed £1.4 billion of its ODA expenditure to the EU's development budget and its multilateral organisations. This accounted for 10% of the UK's total ODA in that year. DFID told us that it was, in the long run, seeking to maintain at least the same sort of levels of cooperation that it currently has with the EU. It stated that 'their objectives and ours, on humanitarian emergencies and long-term sustainable development, are very closely aligned and will continue to be so.'[16] The last time DFID reviewed the performance of the multilateral organisations it funded, in 2016, the European Union institutions were rated highly in contrast to some of the other multilaterals. The three European Union organisations were assessed as 'very good' and 'good' against the two criteria used by DFID to assess performance: *match with UK development objectives and organisational strength*.[17]

10. If the UK leaves the EU with a deal, and an implementation period through to the end of 2020, the Government's position is that all the financial commitments to the end of the implementation period will be met—including ODA spending commitments to the EU.[18] If the UK leaves the EU without a deal, the government may need to redistribute quickly the ODA expenditure which it has currently committed to spending through the EU, if the UK is to meet the 2019 ODA spending target. Diverting spending quickly away from EU institutions which DFID judges to be to be high performing, risks the value for money of up to £1.4 billion of ODA.[19]

11. We asked DFID how it will make sure that it is able to meet the ODA spending target under a no deal exit scenario and how it will ensure that value for money is still at the heart of that spending. It told us that it will be 'ready for all scenarios' to make sure that the Government's policy of spending 0.7% of gross national income on ODA is met. It explained that funding currently channelled through the EU could instead be disbursed through the World Bank and other organisations that DFID consider 'have a variety of ways of offering value for money'. We asked DFID to confirm whether it had approached organisations such as the World Bank about their ability to absorb additional funds in the event of a no deal Brexit. DFID told us only that it had to have 'sufficient links in place' with those institutions to be able to work with them under any Brexit scenario.[20]

15 Q 38, C&AG's report Figure 11
16 Q 12
17 Q 12; C&AG's report, paras 1.22, 1.27, Figure 13
18 Q 11
19 Q 17; C&AG's Report, para 16
20 Qq 13, 16, 18

2 Considering impact at a departmental level

Departments' consideration of performance

12. We recognise that departments responsible for ODA funded programmes and projects work in challenging environments.[21] We were nonetheless concerned that Departments had not attempted to determine the value for money of some of these programmes. The Departments told us that assessing value for money can be difficult for a variety of reasons. For example, DFID told us that there were parts of the world in which it operated which presented particular difficulties in terms of security, and that an increasing amount of its work was in what it described as fragile environments. BEIS told us that it was difficult to develop key performance indicators for the Newton Fund because the Fund was made up of a range of different projects and the impact they were designed to achieve varied. For example, it told us that some projects might lead to intangible impacts (such as capacity building), whereas others were focused on particular innovations. And the impact of the FCO's expenditure on aid-related frontline diplomacy, which FCO told us represented 45% of its ODA budget, can be difficult to attribute because of the nature of the intervention.[22]

13. Despite these challenges, the government's guidance on value for money says that departments should establish a framework to track a programme's results: inputs and activities; outputs; outcomes; and longer-term impacts. The focus of departments' frameworks to track results varied. For example, the FCO completed a qualitative assessment of the strength of Al Shabaab capacity and capability as part of its programme *Somalia: Reconciliation Activities*. DFID considered quantitative outcomes (the increase, against a baseline, in contraceptive prevalence rates) and impact (the reduction, against a baseline, in the maternal mortality ratio) for its programme *Provincial Health and Nutrition Programme* in Pakistan.[23]

14. DFID told us that the ODA target was an input measure and that it was struck by 'how much of the sector is input-based, rather than based on outputs, or better still, outcomes'. It explained that it was moving to focus increasingly on outcomes and, where that was not possible, outputs. It committed to a 20% increase in the number of its programmes which focused on outcomes over the next two years.[24] But DFID could not give us a baseline for the current proportion of its programmes with such measures, making it difficult for DFID, and us, to judge progress against this commitment.[25]

Extending the Newton Fund

15. The Newton Fund is an ODA-funded research and development fund which was launched by BEIS in 2014. The Fund fosters science and innovation partnerships, between UK institutions and institutions in developing countries, to promote economic development and welfare in partner countries.[26] A year after the Fund was established,

21 C&AG's report, para 18
22 Qq 51, 68, 78, 98 Q 110; C&AG's report, para 18, Figure 17
23 C&AG's report, para 2.6, 2.8 and Figure 18
24 Q 56
25 Q 54, Letter from the Department for International Development to the Committee, dated 22 July 2019
26 C&AG's Report, Figure 20

the government decided as part of the 2015 Spending Review to extend the Newton Fund from a five-year, £375 million programme to a seven-year, £735 million programme. This extension preceded the mid-term evaluation of the Fund, which was published in 2016, and which recommended a more comprehensive and consistent approach to gathering evidence about the outputs and outcomes generated by the Fund. A further evaluation in 2018 concluded that the BEIS faced an accountability issue with regard to its understanding of how funds were spent, where, and with what results. The evaluation also concluded that, despite earlier recommendations, there was not coherent approach to collating data. We asked BEIS why the Fund was extended without an evaluation of its performance in the first year of its operation. BEIS told us that this decision was made based on an initial analysis by external experts who were developing the subsequent evaluation, which suggested the Fund had made a 'promising start in its first year'.[27]

16. We asked BEIS if the Fund delivered value for money. It told us that the evidence it had suggested that it did, and that it was working to quantify this better through the development of key performance indicators and a value for money framework. We asked BEIS how, in the absence of a framework, it assessed the value for money of projects which were funded by the Newton Fund.[28] BEIS told us that it gathered evidence using case studies, qualitative assessment and peer review to assure the quality of research.[29] It said that measuring the impact of the Newton Fund was challenging due to its breadth, and that the impact of research can be intangible.[30] Following its midterm evaluation, BEIS commissioned work to develop performance measures for the Fund in the form of a value for money framework. A value for money framework is not yet in place, despite the Fund having been established in 2014.[31]

The impact of ODA budgets on spending decisions

17. The FCO told us that its budget had changed in structure in the last nine years. In 2010, 6% of FCO's total budget was attributable to ODA. By 2020, 50% of FCO's budget will be attributable to ODA. This change in proportions is because the FCO's ODA budget has increased, but its total budget has remained broadly the same. FCO spent £627 million on ODA in 2017, equivalent to 4.5% of total ODA expenditure. This was more than double the £295 million it spent in 2013, which was equivalent to 2.6% of ODA. The FCO agreed with our assessment that these changes were 'dramatic'.[32]

18. We asked FCO how much of the increase in its ODA budget had been used to fund new activity, and how much had been used to fund activity that it already undertook but could now classify as ODA. It told us that, while some of the additional spending was activity that could always have been classified as ODA, it was now more incentivised to be more rigorous in making sure 'that everything that can be classified [as ODA] is classified'. It explained that more of its work was now focused on ODA eligible countries, and that it now choose to fund 'a lot' of its diplomatic activity through its ODA budget. FCO explained that 45% of its ODA budget had been spent on what it described as frontline diplomatic activity,

27 Qq 61, 88; C&AG's Report, Figure 19
28 Qq 68, 73
29 Qq 69, 72, 73,
30 Q 78
31 Q 74
32 Qq 42 to 45; Department for International Development Statistics on International Development Final UK Spend 2017, November 2018

mostly in sub-Saharan Africa. It also explained that its financial support for Chevening Scholarships—which support students overseas to undertake postgraduate studies—was now very much focused on ODA eligible countries. In autumn 2018, FCO announced 14 new Chevening scholars from Angola, compared to two Chevening scholars in Tokyo.[33]

33 Qq 45, 110

Formal minutes

Monday 9 September 2019

Members present:

Meg Hillier, in the Chair

Sir Geoffrey Clifton-Brown	Nigel Mills
Caroline Flint	Gareth Snell

Draft Report (*The effectiveness of Official Development Assistance expenditure*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 18 read and agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the One hundred and seventeenth of the Committee to the House.

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

[Adjourned till Wednesday 16 October at 2:00pm

Witnesses

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

Monday 8 July 2019

Matthew Rycroft CBE, Permanent Secretary, Department for International Development, **Jean Christophe-Gray**, Director of Public Services, HM Treasury, **Sir Simon McDonald**, Permanent Secretary, Foreign and Commonwealth Office, and **Harriet Wallace**, Director for International Science and Innovation, Department for Business, Energy and Industrial Strategy Q1–144

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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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