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Committee of Public Accounts

Measuring and reporting public sector greenhouse gas emissions

Twenty-Third Report of Session 2022–23

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 stated its ambition for the public sector to lead by example during the UK's transition to reach net zero greenhouse gas emissions (emissions) by 2050. However, the current measurement and reporting arrangements for public sector emissions fail to allow Parliament or the public to understand how the public sector is progressing on decarbonisation and whether it is on track to meet its longer-term targets. Robust data can be used to prioritise action and assess whether policies are affordable. But inconsistent reporting of emissions data across the public sector makes it difficult to compare performance and risks undermining confidence in reported achievements.

Leadership and oversight of emissions reporting across government is split with the Department for Business, Energy and Industrial Strategy (BEIS), HM Treasury and Department for Environment, Food & Rural Affairs (Defra) all playing a part. The guidance that they issue to other central government departments on how to measure and report emissions is too vague and as a result compliance across central government is low. Fewer than half of departments comply fully with the mandatory elements of HM Treasury's reporting requirements. The three departments have done little to address this problem of non-compliance. Outside of central government, which accounts for the bulk of the public sector, there are currently no agreed reporting principles or standards. As a result, different parts of the public sector have been developing their own approaches to measuring and reporting their emissions data.

Despite the time and resources central government bodies are committing to measuring and reporting their emissions, we are not convinced that they, or the wider public sector, are making sufficient use of their emissions data to drive decision-making. We have seen little evidence that public bodies are using the data available to estimate the potential costs of decarbonising the sector, or to identify priorities and develop plans. The Department for Business, Energy and Industrial Strategy, which has overall responsibility for delivering net zero, has done little to ensure that valuable learning and good practice, which could help public sector bodies reduce their emissions more efficiently, is shared more widely.

Introduction

In June 2019, Parliament passed an amendment to the climate Change Act 2019, committing the UK to achieving net zero emissions by 2050. This will require the UK to substantially reduce its emissions from current levels. The government estimates that direct emissions from public sector buildings account for around 2% of the UK's total emissions, although this does not include emissions from other sources, such as the electricity it uses, business travel and emissions arising from the goods and services it procures, which could all be significant. It has set a target for the public sector to halve its direct emissions from public sector buildings by 2032 and to reduce them by 75% by the 2037, both against a 2017 baseline. It has made £1.425 billion of funding available through Phase 3 of the Public Sector Decarbonisation Scheme for 2022–23 to 2024–25. In its 2017 *Clean Growth Strategy*, government committed the public sector to lead by example in both reducing emissions and in transparent reporting.

Conclusions and recommendations

1. **BEIS is not communicating progress on decarbonisation in the public sector clearly enough and does not hold individual departments to account.** BEIS publishes annual estimates on direct public sector emissions from buildings, but this data is not sufficiently granular to identify which parts of the public sector are doing well and which are lagging behind. It also agrees emissions reduction targets with central government departments through the Greening Government Commitments (GGCs) and Defra publishes data showing progress against these annually. However, BEIS does not know whether the GGC targets for 2021 to 2025 are aligned with the longer-term decarbonisation targets for the public sector and does not hold departments to account if they fall behind. BEIS has not published what assumptions underpin its plans for public sector decarbonisation so neither Parliament nor the public know what future technological advances it is relying on.

   Recommendation: ***BEIS should regularly publish data setting out the progress the public sector is making on decarbonisation and how this compares to the required trajectory. It should also set out what it will do if individual departments and parts of the public sector are under-performing in this area.***

2. **The public sector as a whole lacks clear standards for measuring and reporting emissions.** BEIS has set expectations that all public sector bodies should consistently measure and report their emissions, but BEIS, HM Treasury and Defra have so far only produced mandatory reporting guidance for central government. Some parts of the wider public sector are issuing their own guidance, such as the NHS which looks to be encouraging a more complete form of emissions reporting when compared to that required of central government. However, despite these areas of good practice, the lack of agreed central standards has led to inconsistent approaches to reporting emissions across the wider public sector, such as in local government. These inconsistencies make published emissions data difficult to understand, as users do not know if they are comparing like with like. The government has previously stated that it will issue guidance for the wider public sector to support the accurate and consistent measurement and reporting of emissions but it has not set a timetable for doing so. We acknowledge that international reporting standards are evolving rapidly in this area, but clear and consistent reporting requirements would benefit all parties.

   Recommendation: ***BEIS and HM Treasury should set a timetable for issuing consistent standards for measuring and reporting emissions that is applicable to the entire public sector.***

3. **Leadership and oversight of emissions measurement and reporting in central government is fragmented and ineffective.** At present, there are at least three departments issuing guidance to central government bodies on how to measure and report emissions. However, the guidance is not consistent nor is it user-friendly as it is scattered across several different publications. For example, HM Treasury's Sustainability Reporting Guidance requires bodies to classify emissions in terms of what are known as 'scopes' for annual report purposes, a classification used internationally and by the private sector, whereas Defra's Greening Government Commitments (GGCs) require emissions to be reported by emission source, making

it difficult for stakeholders to reconcile the two data sets. The fragmented and difficult-to-use nature of the guidance means that some central government bodies do not know what is required of them. For example, the wording of HM Treasury's guidance is vague and does not include a checklist setting out which elements are mandatory, which contributes to poor levels of compliance. Defra's oversight of the GGCs is limited. It does not have a central list of which organisations are exempt from reporting and has not acted when arm's-length bodies with no formal exemption have failed to submit data.

Recommendation: ***BEIS, HM Treasury and Defra should work together to consolidate, simplify and clarify current measuring and reporting guidance. This should set out clear expectations for reporting across central government as well as the processes that will be followed in addressing non-compliance.***

4. **We are not convinced that departments are making effective use of the emissions data to drive decision-making.** Central government and other public sector bodies need to use emissions data to decide priorities and assess the affordability of plans. While the NAO report highlighted examples of good practice, the maturity of decarbonisation plans across the public sector is variable. At a central level, BEIS has not used the wealth of data at its disposal to develop estimates of the potential cost of decarbonising the public sector or to check whether resources are being effectively targeted. For example, it is issuing the £1.425 billion of funding from Phase 3 of the Public Sector Decarbonisation Scheme on a first-come-first-served basis rather than using data to assess whether the funding is reaching the parts of the public sector and activities most in need. It has yet to set out how it will monitor and evaluate the success of the scheme or how it will share good practice so that public sector bodies can learn from one another.

Recommendation: ***BEIS should make full use of the data it collates to plan its decarbonisation activities and establish a process to regularly identify and share examples of good practice and learning in decarbonisation across central government and the wider public sector.***

5. **The public sector risks falling behind on the reporting of its emissions but could learn from developing practice in private sector and the devolved administrations.** While the UK government has committed to leading by example in efforts to decarbonise, other sectors and the devolved administrations are already doing more to promote fuller reporting of emissions. Parts of the private sector are seeking to measure and report on the indirect emissions attributable to their operations, known as scope 3 emissions, for example arising from goods and services purchased from external suppliers. The centre of government has not mandated public sector bodies in England to report their scope 3 emissions which can, in some cases, be large. Some central government bodies have taken the initiative to report their scope 3 emissions on a voluntary basis and the NHS has taken steps to promote the reporting of scope 3 emissions, but elsewhere in the public sector reporting is patchy. This means that much of the data currently published does not capture the full carbon impact of the public sector's activities. By contrast, firms bidding for government contracts worth more than £5 million already have to report scope 3 emissions more fully and it is expected that all large private sector firms will be

required to give greater consideration to scope 3 emissions from 2025. The devolved administrations in Wales and Scotland have taken steps to increase the scope of public sector emissions reporting to include more scope 3 emissions.

Recommendation: ***BEIS and HM Treasury should ensure that the reporting requirements placed on the public sector are aligned with their objective to lead by example in delivering net zero. This should include consideration of which bodies should report their scope 3 emissions and how best this should be done.***

1 Measuring and reporting progress on decarbonisation in the public sector

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Department for Business, Energy & Industrial Strategy (BEIS), the Department for Environment. Food & Rural Affairs (Defra) and HM Treasury on how the public sector measures and reports its greenhouse gas emissions (emissions).[1]

2. In 2019, Parliament passed an amendment to the Climate Change Act 2008, committing the UK to achieving 'net zero' emissions by 2050. This means reducing emissions substantially from current levels, with any residual emissions the UK still emits in 2050 being equal to, or less than, what is removed from the atmosphere, either through the natural environment or by using carbon capture technologies. The government estimates that direct emissions from public sector buildings currently account for around 2% of total UK emissions and has committed the sector to lead by example in reducing emissions and in transparent reporting.[2]

3. The government has set targets for the whole public sector to halve its direct emissions from public sector buildings by 2032 and to reduce them by 75% in 2037, compared to a 2017 baseline. It has also set shorter term targets for central government departments and their arm's length bodies to reduce a range of emissions over the period 2021–25 through the Greening Government Commitments (GGCs). To help achieve these goals, government has committed £1,425 billion of funding through Phase 3 of the Public Sector Decarbonisation Scheme.[3]

4. International reporting standards, such as the Greenhouse Gas Protocol which is drawn on by the UK government, divide emissions into three 'scopes', based on how much control an organisation has over them:

a) Scope 1 emissions are released directly into the atmosphere from sources owned or controlled by an organisation. For the public sector, these are primarily emissions from gas boilers, but also includes emissions from running the public sector vehicle fleet and 'fugitive' emissions from refrigeration and air-conditioning units.

b) Scope 2 emissions are indirect emissions from the energy an organisation purchases from someone else. For the public sector, these are primarily emissions from generating the electricity it uses.

c) Scope 3 emissions are all other indirect emissions created by organisation's activities but from sources not owned or controlled by the organisation. These emissions include business travel undertaken by employees and the emissions generated in producing the goods and services purchased.[4]

1 C&AG's Report, *Measuring and reporting public sector greenhouse gas emissions*, Session 2022–23, HC 63, 10 June 2022
2 C&AG's Report, paras 1, 2
3 C&AG's Report, paras 2, 3
4 C&AG's Report, para 4

Reporting progress towards net zero

5. BEIS publishes an annual estimate of the direct emissions from public sector buildings and plans to use this data to measure how the sector is progressing against the emissions reduction targets it has set.[5] This data is derived from a national statistics dataset called the Greenhouse Gas Inventory. BEIS told us that it is satisfied that this data is 'extremely robust'.[6] However, we note that there are limitations to this data, most notably that it isn't sufficiently granular to allow BEIS to identify which parts of the public sector are making slower progress in reducing emissions.[7] The published data also does not show whether the public sector is reducing emissions quickly enough to meet its longer-term targets. The Climate Change Committee's most recent assessment is that the UK's progress on reducing emissions is lagging. BEIS confirmed that to date the public sector's progress is slightly slower than it needs to meet its targets.[8]

6. In addition to the BEIS dataset that covers the entire public sector, Defra publishes an annual progress report for the Greening Government Commitments (GGCs). Alongside the government's other environmental measures, this shows the progress made by central government departments and their arm's-length bodies in reducing their scope 1 and 2 emissions, as well as emissions from business travel which fall under scope 3.[9] The latest set of GGC targets cover the period 2021–25 however BEIS was unable to confirm whether the targets were sufficient to put government on target to meet its longer-term emissions reduction ambitions set for 2032 and 2037.[10] Neither BEIS nor Defra seem to take action when departments fail to meet their GGC targets. BEIS and Defra regard transparent reporting in the public domain as a sufficient mechanism to secure accountability.[11]

7. BEIS has not spelt out the assumptions underpinning its ambitions to decarbonise the public sector, in particular the extent to which it is relying on technological innovation to meet its long-term targets. BEIS told us that it expects electric heat pumps to fall to around the same price as gas boilers by 2030 and that hydrogen may also play a role in decarbonising the public estate, although the relevant technology is not yet mature.[12] Although its impact will be broader than public sector decarbonisation, BEIS stated that it expects to have four functioning carbon capture and storage clusters in place by 2030.[13] We accept that predicting future costs and developments in technology is challenging and uncertain, which is why it is important for government to be clear about any assumptions it makes in this area.[14]

Setting standards for measurement and reporting

8. At present, only central government departments and their arm's-length bodies are required to measure and report their emissions in accordance with HM Treasury's Sustainability Reporting Guidance, which leaves huge areas of the public sector, including

5 C&AG's Report, para 1.2
6 Q 5
7 C&AG's Report, para 12
8 Qq 15–16, 39–40
9 C&AG's Report, para 9 & 1.13
10 Qq 23–24
11 Qq54–56, C&AG's Report, para 3.12
12 Qg 16, 34
13 Qq 42–45
14 Q 69

schools, local government and hospitals, to develop their own approaches.[15] There are some parts of the public sector, such as the NHS, where work is going on to encourage more thorough reporting, but the lack of central guidance has led to patchy and inconsistent action.[16] The National Audit Office has previously reported, for example on inconsistent approaches to emissions reporting in local government.[17] BEIS acknowledged that the government's recent net zero strategy had committed it to issuing 'comprehensive guidance across the public sector as a whole' but it did not provide us with a clear timetable as to when this would be produced.[18]

9. The current reporting requirements for central government focus on scope 1 and scope 2 emissions; for example the gas used in boilers and electricity used across the government estate.[19] The only scope 3 emissions that are captured by current mandatory reporting are those arising from business travel undertaken by government employees.[20] However, scope 3 emissions can be highly significant and can, for certain organisations, account for the bulk of their carbon footprint.[21] For example, National Highways has estimated that its scope 3 emissions, which include the emissions generated in the production of the cement, concrete, steel and asphalt it uses, are several times higher than its scope 1 and 2 emissions.[22]

10. By contrast, there are already greater requirements placed on some private sector firms to measure and report their scope 3 emissions. Firms bidding, for example, for government contracts worth over £5 million are required to report five categories of scope 3 emissions (in total there are 15 categories of scope 3 emissions).[23] Since 2019, the reporting requirements set by BEIS for the private sector highly recommend, but do not mandate, larger firms to report their scope 3 emissions.[24] The government expects that the recommendations of the international Taskforce on Climate-related Financial Disclosures will be fully mandatory across the UK by 2025, which will require greater consideration to be given to scope 3 emissions.[25]

11. Elsewhere in the public sector we have heard that some bodies are going further to report scope 3 emissions and therefore are providing a fuller picture of their carbon footprint. BEIS told us that for some time the NHS has had reporting requirements that include some elements of scope 3 emissions in place and confirmed to us after the session that the NHS current tracking and reporting covers all three scopes in full. This includes all indirect emissions that occur in producing and transporting NHS goods and services, including the full supply chain.[26] The devolved administrations in Wales and Scotland have more stringent emissions reporting requirements that capture more scope

15 Q 35, C&AG's Report, para 5, 1.15, 2.5, 2.8
16 Qq 35–36, C&AG's Report, para 12
17 Comptroller and Auditor General, *Local government and net zero in England*, Session 2021–22, HC 304, 16 July 2021 (para 11)
18 Q 35
19 C&AG's Report, para 4
20 C&AG's Report, para 10
21 Qq 3–4
22 Qq 3–4, C&AG's Report, para 3.5
23 Q 78
24 C&AG's Report, para 1.12
25 C&AG's Report, para 1.11
26 Qq 81–82, Letter dated 26 July 2022 from BEIS to the Committee.

3 emissions and could provide useful lessons for the UK government to learn from.[27] BEIS told us that scope 3 emissions are likely to be captured in some form in future iterations of the GGCs.[28]

27 Qq 89–90
28 Q 4

2 Leadership and oversight

Responsibilities within Whitehall

12. At present, BEIS, Defra and HM Treasury play important roles in setting expectations for public sector emissions reporting, with a number of other bodies, such as the Department for Transport and Office for Government Property also playing more minor roles in issuing guidance.[29] BEIS explained that it is the lead department in this area because it has primary responsibility for areas such as the power sector, fuel supply and industry that produce around 50% of UK emissions.[30] Defra ensures that emissions reporting is coordinated with other environmental reporting, and HM Treasury ensures that it aligns with broader financial reporting.[31]

13. Central government bodies are required to report their emissions in two ways: through the GGCs following guidance set by Defra; and in their annual reports following the Sustainability Reporting Guidance set by HM Treasury.[32] These two sets of guidance are meant to be consistent, but there are differences between them which makes departmental reporting of emissions more difficult than it needs to be. For example, HM Treasury's guidance requires central government bodies to report emissions by scope, whereas the GGCs requires them to divide them in a different way.[33] BEIS accepted that these inconsistencies need to be sorted out and agreed to come back to us with a timetable as to when this would be done.[34]

14. In addition to these inconsistencies, we note that the reporting guidance is not currently easy to use. For example, the NAO found that HM Treasury's Sustainability Reporting Guidance was vaguely worded and did not make it clear which reporting elements were mandatory and which were not. It also did not include things like checklists, which would be useful. This has contributed to poor levels of compliance, with fewer than half of departments complying fully with the mandatory elements of HM Treasury's reporting requirements.[35]

15. We are concerned that there is a lack of active leadership in this area, which is leading to non-compliance with guidance and undermining efforts to produce complete, robust emissions data. Defra, which has overall responsibility for administering the GGCs, does not have a list of which government bodies were exempt from reporting. This has led to Defra failing to take action when some bodies have failed to submit data.[36] Defra told us that, in addition to tightening the exemption criteria, it is working towards having a full list of exempted bodies and is engaging with departments to ensure they understand the new rules.[37]

29 C&AG's Report, para 1.15–16
30 Q 13, Letter dated 26 July 2022 from BEIS to the Committee.
31 Q 1
32 C&AG's Report, para 5
33 Q 7
34 Qq 7–8
35 Q 62, C&AG's Report, para 2.14–17
36 C&AG's Report, para 2.6
37 Q 9

Using emissions data to inform priority-setting

16. Robust data can be used to prioritise action and assess whether policies are affordable, but we are not convinced that departments are making sufficient effective use of the emissions data that they are already collecting and reporting. We asked BEIS, HM Treasury and Defra how they were using their own emissions data to inform policy and were not convinced that they were using it to full effect. HM Treasury noted that it had focused on reducing the number of business flights taken and the amount of paper it uses.[38] It also confirmed that a major reason it had achieved emissions reduction targets in the past was because of wider work to decarbonise electricity generation in the UK.[39] BEIS told us it had reduced emissions by 81%, but in terms of actions only mentioned installing solar panels, installing energy efficient light bulbs and setting up energy monitoring software.[40]

17. The main source of funding currently available to help public sector bodies implement decarbonisation measures is the Public Sector Decarbonisation Fund, which will be distributing £1.425 billion of grant funding across the sector for the current spending review period.[41] We were encouraged to hear that BEIS has been using data from earlier projects to assess how best to divide funding between energy efficiency measures, such as insulation, and decarbonisation measures such as replacing boilers with electric heat pumps.[42] However, we are not sure how much this has contributed to better targeting of the Public Sector Decarbonisation Scheme as funding is being distributed on a first-come-first-served basis.[43] We also note that BEIS has yet to decide how it will monitor and evaluate the scheme to ensure that it has achieved value for money.[44]

18. Given that the public sector faces a significant challenge in decarbonising at the rates required, the centre of government could be doing more to share examples of good practice. We are encouraged that BEIS intend to use the local net zero forum to spread the lessons arising from the Public Sector Decarbonisation Scheme.[45]

38 Q 25
39 Q 26
40 Q 29
41 Q 70
42 Q 31
43 Qq 30, 31, C&AG's Report, para 3.14
44 Q 48
45 Q 37

Formal minutes

Thursday 20 October 2022

Members present:

Dame Meg Hillier

Olivia Blake

Sir Geoffrey-Clifton Brown

Mr Louie French

Peter Grant

Kate Green

Measuring and reporting public sector greenhouse gas emissions

Draft Report (*Measuring and reporting public sector greenhouse gas emissions*), 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.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Resolved, That the Report be the Twenty-third 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.

Adjournment

Adjourned till Monday 24 October at 3:30pm

Witnesses

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

Monday 4 July 2022

David Hill, Director General for Environment, Rural and Marine, DEFRA; **Sarah Munby**, Permanent Secretary, BEIS; **Ben Rimmington**, Director General Net Zero Buildings and Industry, BEIS; **Steve Field**, Director of Climate, Energy and Environment, HMT Q1–90

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

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44th	Excess Votes 2019–20	HC 1205
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47th	COVID-19: Test, track and trace (part 1)	HC 932
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