



House of Commons  
Committee of Public Accounts

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**Energy bills support**

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**Fifty-Eighth Report of Session  
2022–23**

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

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## Summary

High energy bills have caused serious difficulties and hardship for customers and businesses across the UK. Although the Department was able to implement energy bills support for the majority of households and the non-domestic sector for winter 2022–23, it took too long to get support to some of the most vulnerable and hard to reach customers. Some 900,000 households only became eligible to apply for the Energy Bills Support Scheme Alternative Funding, for domestic consumers, on 27 February 2023, nearly five months after consumers began receiving discounts on the main scheme. In addition, 836,000 households in Northern Ireland only began receiving support with their energy bills from the Energy Bills Support Scheme in January 2023, three months later than in Great Britain. As of February 2023, a quarter of the vouchers issued for the Energy Bills Support Scheme for two million households on traditional prepayments meters have still not yet been redeemed. In February 2023, the Department estimated that support for households and businesses will cost £69 billion, of which it paid out £16 billion through the schemes between October and December 2022.

The Department has drawn on lessons learnt from its financial support schemes during the pandemic to reduce the risk of fraud and error in the energy support schemes, but it does not yet know how successful this has been. The Department does not have a clear understanding of the pressures non-domestic consumers will face from April 2023 when support will reduce significantly with the ending of the Energy Bills Relief Scheme and transition to the Energy Bills Discount Scheme. The latter risks undermining government's objective for the schemes to achieve wider economic benefits. The Department is planning changes to both the domestic and nondomestic schemes and reforms to the energy market, but we are concerned that the Department lacks urgency in implementing these changes given the huge impact that high energy costs have already had on the public purse.

## Introduction

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Since Autumn 2021, unprecedentedly high wholesale energy prices have led to a significant increase in energy bills. Average annual household bills for gas and electricity increased from £1,277 in winter 2021–22 to £3,549 in winter 2022–23. In autumn 2022, the government introduced support schemes for households through the Energy Bills Support Scheme (EBSS) and Energy Price Guarantee (EPG), and for businesses via the Energy Bill Relief Scheme (EBRS). It also introduced additional schemes to support consumers not on conventional energy contracts, such as those living in park homes. The schemes work by either providing grants to consumers or by capping the wholesale energy prices suppliers can charge to both domestic and non-domestic customers. The Department for Energy Security and Net Zero (the Department) estimates that the schemes will cost £69 billion to taxpayers. The Department is a new department formed in February 2023 as a result of Machinery of Government changes that divided the responsibilities of the former Department of Business, Energy & Industrial Strategy (BEIS).<sup>1</sup>

The Department has overall responsibility for the design and delivery of the schemes for both households and non-domestic consumers. HM Treasury supported BEIS in designing the schemes and approved the budget. The Office of Gas and Electricity Markets (Ofgem) is responsible for monitoring supplier compliance with the obligations of the EBSS and EPG schemes in Great Britain, such as ensuring that bills are reduced to the levels specified, as well as assessing the need for, and taking, enforcement action where required across all the schemes.

From April 2023, the Department will replace the EBRS with the Energy Bill Discount Scheme (EBDS), which will provide a lower level of support for most businesses, with greater support targeted at Energy and Trade Intensive sectors. At the time of our evidence session, the EPG was expected to continue until March 2024, with a reduced level of support from April 2023. Following our evidence session, the Government announced that the higher level of support would be provided for an additional three months between April and June 2023.

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1 As both were responsible for energy support schemes over different periods, 'The Department' is used to refer to BEIS in relation to responsibilities, events or activities prior to the Machinery of Government changes, and to the Department for Energy Security and Net Zero after the changes took place.

## Conclusions and recommendations

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1. **The Department introduced the support schemes quickly, but its lack of understanding of customers' circumstances means that it has taken too long to get support to some of those most in need.** Following the government's announcement on 8 September 2022 that it would provide universal support for energy bills for all consumers, the Department launched the Energy Price Guarantee (EPG) within three weeks, and the Energy Bill Relief Scheme (EBRS) within two months. We recommended in November 2022 that the Department needed to ensure that administrative issues did not prevent support being provided to vulnerable households in a timely manner. But the Department told us it did not have the bandwidth to make sure support reached all groups at the same time. The 836,000 households in Northern Ireland only began receiving support with their energy bills from the Energy Bills Support Scheme in January 2023, three months later than in the rest of the United Kingdom. Some 900,000 customers without a direct relationship to a domestic energy supplier, such as those in park homes or living on boats, had to wait until 27 February 2023 to be able to apply for the EBSS Alternative Funding Scheme, meaning that by March 2023, some consumers were yet to receive their payments. Conversely, the universal nature of the largest schemes has resulted in the Department providing support to some homes and businesses that do not necessarily need it.

**Recommendation 1:** *The Department should, as part of its Treasury Minute response, set out how it intends to be better prepared to support vulnerable consumers through any future energy market interventions.*

2. **The Department is still not doing enough to ensure that support reaches the two million consumers on prepayment meters.** Those on prepayment meters are typically on more expensive energy tariffs due to the cost of the systems used to run the meters. Two million households in Great Britain on traditional prepayment meters need to redeem vouchers to claim their £400 payment through the EBSS. These consumers tend to be poorer and are more likely to be in arrears on their energy bills and can be unaware of national and local initiatives to reduce fuel poverty. As we warned in November 2022, however, some vulnerable customers, such as those on prepayment meters, faced extra challenges in accessing the support designed to help them with their bills. By the end of January 2023, 76% of vouchers issued to households to support them with their energy bills had been redeemed. The Department is working on increasing this figure, although the responsibility of ensuring households on prepayment meters redeem their vouchers also sits with suppliers. We are concerned that recent media coverage has also brought to light unacceptable practices of suppliers forcing entry into vulnerable customers' homes to install prepayment meters, often as a result of consumers falling behind on payments.

**Recommendation 2:** *The Department should set out, as part of its Treasury Minute response, its analysis of which groups of households have not redeemed their vouchers and what further action it will take to increase the redemption rate of vouchers.*

3. **The Department drew on lessons it had learnt from financial support it provided during the pandemic to reduce the risk of fraud and error of the schemes, but does not yet know how successful this has been.** The Department estimates the energy support schemes will cost £69 billion, meaning that even relatively low rates of fraud and error will lead to significant loss to taxpayers. The risk of fraud and error is greater for the EBRS due to the complexity of the energy market for the non-domestic sector. For example, energy usage and intensity vary significantly more between different industries within the non-domestic sector than between households. The risk of fraud and error is also higher for targeted schemes such as the EBSS Alternative Funding Scheme, which has specific eligibility criteria and where consumers need to apply for the scheme, than in the schemes which are open to all customers. The Department drew on its lessons learnt from the pandemic and collaborated with the Public Sector Fraud Authority (PSFA) from the outset of the schemes and is working with local authorities to verify applicants' eligibility for the EBSS Alternative Funding Scheme. The Department does not yet have an estimate of fraud and error that has occurred through the schemes. The transfer of responsibilities from the former Department for Business, Energy & Industrial Strategy (BEIS) to the Department for Energy Security and Net Zero risks a lack of continuity in the approach to identifying and recovering payments through fraud and error.

**Recommendations 3a:** *The Department should, within 6 months, write to the Committee setting out fraud and error rates under the schemes and what it is doing to reduce this.*

**Recommendation 3b:** *The Department should, within 6 months, write to the Committee outlining how it will ensure the lessons it has learnt from the energy schemes are not lost as BEIS splits into three separate entities.*

4. **HM Treasury and the Department do not fully understand the pressures the non-domestic sector will face when the EBRS ends in March 2023, or the potential risk of insolvencies.** Many organisations are suffering financially from the aftermath of the pandemic and this has been exacerbated by recent high energy prices. The Department wanted the EBRS to achieve economic benefits, but it risks undermining this if its decision to withdraw support results in increased insolvencies. From April 2023, support for the non-domestic sector will reduce significantly when the Department replaces the EBRS with the Energy Bills Discount Scheme (EBDS) if energy prices remain high. While gas prices have recently fallen significantly from the record-high levels last year, some non-domestic consumers will not feel the benefit if they are trapped in fixed tariffs that were set in late-summer 2022. Additional financial support for energy bills is available for Energy and Trade Intensive Industries, but not for other sectors that can have high energy usage, such as the hospitality sector. HM Treasury expects that other changes from April 2023, such as reduction in business rates, will offset reductions in energy bills support for these sectors. The challenges of the non-domestic sector dealing with rising energy bills has exposed the lack of regulation and visibility that Ofgem and the Department have over the way non-domestic energy market operates.

**Recommendation 4a:** *The Treasury should, in parallel to its Treasury Minute response, provide details of its analysis of how the changes to business rates, taxes and energy support will affect businesses across different sectors, and outline how*



*it will ensure that businesses will not face a financial cliff edge after March 2023. It must also monitor and report on the effectiveness of the additional financial support made available to Energy and Trade Intensive Industries in ensuring the resilience of those industries.*

**Recommendation 4b:** *The Department should consider whether Ofgem’s existing role in regulating the non-domestic energy sector is fit for purpose in managing future unexpected events, such as high gas prices, and whether its remit should be extended to create a fair competitive market in this sector. The Department should urgently consider rectifying these concerns through the Energy Bill which is currently going through Parliament.*

5. **The Department does not yet know how its plans for winter 2023–24, or once support ends in April 2024, will impact households, or how it will ensure the energy retail market provides a fair deal for consumers.** At the time of our evidence session, the Department’s plans for winter 2023–24 meant household energy bills are expected to increase by £775 in 2023–24 if energy prices remain high. The government has committed to consulting on amending the EPG as soon as is feasible after April 2023 so that those who use very large volumes of energy have their support capped, whilst ensuring most households can continue to benefit. At the time of the NAO report, when the scheme comes to an end in April 2024, the Department did not expect the average annual bill to be much above £3,000, meaning that withdrawing the EPG would not have a sudden significant impact on consumer bills. However, wholesale gas prices are volatile and outside of the Department’s control. The government also announced it will develop a new approach to consumer protection in energy through a wider retail market reform, including options such as social tariffs. It has not yet published further information on what this would look like and how it will bring back supplier competition in the market.

**Recommendation 5:** *The Department should write to the committee within 6 months to provide an update on:*

- *its plans to ensure energy affordability in winter 2023–24; and*
  - *its progress with future plans for the domestic scheme, such as capping support to those that use very large volumes of energy and introducing discounts on bills for households on benefits.*
6. **We are very concerned about the Department’s lack of urgency in addressing the energy market failures that are leading to high energy bills for consumers.** During 2022–23, the UK experienced record-high wholesale gas prices. Since 2019, Ofgem has set a price cap that energy suppliers can charge households. The level of the cap increased by 80% in winter 2022–23 to £3,549 compared to summer 2022–23, mainly because of increasing wholesale prices. This is because the UK electricity market operates on a marginal pricing system, which means that electricity generator companies are paid a fixed price per unit of electricity, which is determined by the cost of the most expensive generating technology needed at the time. This is usually gas-fired power stations that are more expensive than other sources of energy, such as renewables like wind power. The government plans to reform the electricity

market through the Review of Electricity Market Arrangements (REMA), which could result in arrangements that enable consumers to benefit more from the cheaper running costs of renewables. The Department issued its public consultation for the REMA in July 2022 stating that it expects to implement changes from mid-2020's but has not yet made available any further details of the timeframe for the review. The previous reform, the Electricity Market Reform, took three years. In the meantime, if gas prices increase again, consumers and taxpayers will be subject to significant costs again.

**Recommendation 6:** *The Department should set out, as part of its Treasury Minute response, the timeline for its review, and how the REMA will ensure that the electricity sector has more resilience against future unexpected events, such as high gas prices.*

# 1 The design and performance of the schemes

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1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Department for Energy Security and Net Zero (The Department)<sup>2</sup>, the Former Permanent Secretary at the Department for Business, Energy and Industrial Strategy (BEIS), and HM Treasury about energy bills support.<sup>3</sup> We also took evidence from Energy UK, Citizens Advice, Federation of Small Businesses and UK Hospitality.<sup>4</sup>

2. Energy bills have increased significantly since winter 2021–22, and in August 2022, prior to government intervention, were set to reach record-high levels over winter 2022–23. Since 2019, the Office of Gas and Electricity Markets (Ofgem) has set a price cap on the price per unit of gas and electricity for customers on standard default tariffs, which apply to consumers who have not signed up for a fixed-term contract tariff with their energy supplier. Between winter 2021–22 and summer 2022, the price cap increased by 54% from £1,277 to £1,971 a year for an average household that pays for energy through direct debit. This was mainly because wholesale energy costs doubled, initially because global energy demand increased following the COVID-19 pandemic, and then due to the impact on energy markets of Russia’s invasion of Ukraine. On 26 August 2022, Ofgem announced the energy price cap would further increase by 80%, to £3,549 per year from 1 October 2022, reflecting a further increase in estimated wholesale costs for energy suppliers.<sup>5</sup>

3. Over the course of 2022, the government announced £69 billion worth of measures to protect billpayers from price increases. In February 2022, it announced a £200 upfront reduction in customers’ bills from October 2022, which was expected to be repaid by customers over five years from April 2023. In May 2022, this became the Energy Bills Support Scheme (EBSS), with the government doubling the payment to £400 per household and removing the requirement for it to be repaid. In December 2022, it also created the equivalent scheme, EBSS Alternative Funding Scheme, for households without a direct relationship with an electricity supplier, such as those living in park homes and care homes. Between September 2022 and January 2023, the government announced four further schemes:<sup>6</sup>

- **The Energy Price Guarantee (EPG)**, which reduces the average domestic energy bill to £2,500 until March 2023 and £3,000 from April 2023 until April 2024, by limiting the amount suppliers can charge per unit of energy used. Following our evidence session, the government announced in its spring statement that it would maintain the EPG at £2,500 until the end of June 2023 instead of the end of March 2023.<sup>7</sup>

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2 The Department is a new department formed in February 2023 as a result of Machinery of Government changes that divided the responsibilities of the former Department of Business, Energy & Industrial Strategy (BEIS). As both were responsible for energy support schemes over different periods, in this report ‘The Department’ is used to refer to BEIS in relation to responsibilities, events or activities prior to the Machinery of Government changes, and to the Department for Energy Security and Net Zero for the period after the changes took place.

3 C&AG’s Report, [Energy bills support](#), Session 2022–23, HC 1025, 7 February 2023

4 Committee of Public Accounts, [Oral Evidence: Energy Bills Support](#), HC 1075, 23 February 2023

5 C&AG’s Report, para 1.2

6 C&AG’s Report, paras 1.3–1.5, Figure 2

7 HM Treasury, [Spring Budget 2023](#), 21 March 2023

- **The Energy Bill Relief Scheme (EBRS)**, which provides equivalent support to the EPG for non-domestic organisations, including businesses, voluntary and public sector organisations, from October 2022 to March 2023.
- **The Alternative Fuel Payment (AFP)**, a £200 one-off payment to people that are not connected to the gas grid and so use alternative fuels, such as oil or liquid gas.
- **The Non-Domestic Alternative Fuel Payment**, which provides support comparable to the EBRS for non-domestic consumers who are not connected to the gas grid and who use alternative fuels such as heating oil. This will comprise a one-off payment of £150. Those with the highest use of heating oil (kerosene) will receive an additional top-up payment.

4. The Department for Business, Energy and Industrial Strategy (BEIS) was originally responsible for the design and implementation of the schemes for both households and non-domestic consumers. In February 2023, Machinery of Government changes were announced that divided the responsibilities of BEIS and transferred responsibilities for the schemes to the new Department for Energy Security and Net Zero (The Department). The Department now has overall responsibility for the design and delivery of the schemes for households, businesses and consumers not on conventional energy contracts. HM Treasury supported the Department (and previously BEIS) in designing the schemes and approved the budget. The Office of Gas and Electricity Markets is responsible for monitoring supplier compliance with the obligations of the EBSS and EPG schemes in Great Britain, such as ensuring that bills are reduced to the levels specified, as well as assessing the need for, and taking, enforcement action where required across all the schemes.<sup>8</sup>

### Delay in providing support

5. Following the government's announcement on 8 September 2022 to provide universal support for energy bills for all consumers, the Department implemented the EPG within three weeks, and the EBRS within two months.<sup>9</sup> In November 2022, we raised our concerns that many vulnerable consumers faced additional challenges in accessing benefits designed to help them with their energy bills. We recommended that the Department and Ofgem should urgently review the support offered to assess where administrative issues might prevent support being provided in a timely manner and ensure that this was prevented.<sup>10</sup> In its response to our report, the Department told us that it would use all levers and options to make sure these consumers benefitted from the schemes.<sup>11</sup> Despite these assurances, the Department still faced data limitation issues. For example, while government holds data on households receiving means-tested benefits, the Department considered that support should also extend to middle-income households but did not hold data that would enable

8 C&AG's Report, para 1.13

9 C&AG's Report, para 2.4, Figure 7

10 Committee of Public Accounts, [Regulation of energy suppliers](#), Twenty-Fifth Report of Session 2022–23, HC 41, 13 November 2022

11 HM Treasury, [Treasury Minutes Government Response to the Committee of Public Accounts on the Twenty-third to the Twenty-sixth reports from Session 2022–23](#), CP 781, January 2023

it to isolate this group from higher earners. Nor did the Department have access to a dataset necessary to determine the numbers of households that would experience harm in the absence of its support schemes.<sup>12</sup>

6. The schemes to support households in Northern Ireland and households in Great Britain that use alternative to mains gas took longer to implement. All households in Northern Ireland (approximately 836,000) will receive a single, one-off payment of £600, consisting of £400 as part of EBSS and £200 as part of the Alternative Fuel Payment scheme (AFP). The Department started making payments for EBSS in January 2023, three months later than the first EBSS payments were made in Great Britain in October 2022. The NAO found that the energy market in Northern Ireland has a separate set of suppliers, a different regulator, and different energy generators, with which the Department was less familiar compared to the market in Great Britain. It also found that the Department started delivering EBSS in Northern Ireland later than in Great Britain because energy support schemes in Northern Ireland were originally planned to be delivered through the Northern Ireland Executive. The Department took responsibility for this support the end of August 2022 due to the lack of a functioning Executive to implement the schemes. The Former Permanent Secretary explained that EBSS support for households in Northern Ireland had been delivered as a single lump sum, rather than as individual payments of £66 per month as was the case in Great Britain. They said that, as a result, “in one way it is late in Northern Ireland and in another it is early” as while households in Northern Ireland started receiving their payments later, they received the full amount quicker than households in Great Britain.<sup>13</sup>

7. Some off-grid homes and businesses had to wait longer to receive support compared to the schemes to support consumers connected to the energy grid. The Department started delivering payments through the non-domestic Alternative Fuel Payment Scheme in February 2023. On 6 February 2023, it expected that eligible consumers would receive payments during February and March 2023.<sup>14</sup> Following our evidence session, the Department launched the application for the top-up element of the non-domestic AFP on 20 March 2023, which is available for consumers who are high users of heating oil.<sup>15</sup>

8. The delays to introducing support schemes for customers who use alternative fuels had a greater impact on consumers in Northern Ireland because of the higher percentage of consumers that use these fuels. More than two-thirds (68%) of households in Northern Ireland heat their homes using alternative fuel, like heating oil.<sup>16</sup> The Former Permanent Secretary explained that, in recognition that the majority of households in Northern Ireland used alternative fuels, all households in Northern Ireland would receive a payment as part of the Alternative Fuel Payment Scheme. The Federation of Small Businesses similarly told us amongst its membership in Northern Ireland, 14% use alternative fuels, twice the UK average. We therefore asked when all eligible non-domestic customers would receive their payment. HM Treasury told us it was conscious of the importance of the Alternative Fuel

12 C&AG’s Report, paras 2.4 and 2.7

13 Qq 147–148; C&AG’s Report, para 2.12, Figure 7

14 Department for Energy Security and Net Zero and Department for Business Energy & Industrial Strategy, [Non-domestic Alternative Fuel Payment Scheme, Great Britain: guidance for electricity suppliers](#), 6 February 2023

15 C&AG’s report, para 3.7; Department for Energy Security and Net Zero and Department for Business Energy & Industrial Strategy, [Apply for energy bill support for non-domestic properties](#), 20 March 2023

16 C&AG’s Report, para 2.13

Payment Scheme in Northern Ireland given the higher proportion of businesses that were off grid, and that payments were being processed but it could not provide a forecast for when it would be fully paid out.<sup>17</sup>

9. We asked the Department what were the causes of other delays in getting support to customers. The Former Permanent Secretary told us that, in terms of operational challenges, the most difficult schemes were those where people were being asked to apply. For example, the Department launched its portal for 900,000 consumers without a direct relationship to a domestic energy supplier, such as those in park homes, to apply for the EBSS Alternative Funding route for both Great Britain and Northern Ireland on 27 February 2023. The Former Permanent Secretary explained that the Department needed to establish a process and identify a source of data to verify whether applicants for the EBSS Alternative Funding Route had already received support through the main EBSS.<sup>18</sup> They also explained that a small number of households will also have to apply for the domestic Alternative Fuel Payment Scheme, for example, consumers who are fully off-grid or households who use alternative fuels for heating in areas where the majority of households are using heating methods supported by the main scheme. Subsequence to our evidence session, the Department opened its portal for these households in early March 2023.<sup>19</sup> The delay in getting the support to off-grid consumers affected more rural homes than in urban areas. We received written evidence from the Countryside Alliance which told us that in 2020, 53% of rural homes were off the gas grid compared to just 10% of urban properties.<sup>20</sup>

10. The Department told us that an important lesson it had learnt from the schemes was the complexity in implementing a universal scheme to reach all energy consumers living under different circumstances. The Former Permanent Secretary explained that the Department did not have enough bandwidth to look at such a complex market to make sure that support reached all the different groups at the same time. They said that it was a point of regret that this had often meant it took longer to ensure support reached consumers who are often vulnerable and need it most.<sup>21</sup> The Department acknowledged that implementing the schemes at speed created value for money risks of providing support to homes and businesses that did not necessarily need it and would have been able to manage their energy costs even without support. But did not have access to a dataset necessary to determine those who did not need support.<sup>22</sup>

## Providing support to prepayment meter customers

11. Prepayment meter customers pay for their energy in advance by topping up a meter with a smart card, 'key' or cash token. Those on prepayment meters are typically on more expensive energy tariffs due to the cost of the systems used to run the meters.<sup>23</sup> These households also tend to be poorer and are more likely to be in arrears on their energy

17 Qq 3, 148, 158

18 Qq 147, 172; Department for Energy Security and Net Zero and Department for Business Energy & Industrial Strategy, [900,000 more households to benefit from £400 of government energy bill support](#), 27 February 2023

19 Q 188, GOV.UK, [Apply for alternative fuel bill support if you do not get it automatically](#)

20 EBS0003, Countryside Alliance, [Energy Bills Support](#), 23 February 2023

21 Qq 153, 155

22 Q 177; C&AG's Report, paras 11, 2.7

23 Ofgem, [Energy regulator outlines next steps on forced Prepayment Meter \(PPM\) installations](#), 21 February 2023; Committee of Public Accounts, [Regulation of energy suppliers](#), Twenty-Fifth Report of Session 2022–23, HC 41, 13 November 2022



bills, and can be unaware of national and local initiatives to reduce fuel poverty.<sup>24</sup> We examined the Regulation of Energy Suppliers in November 2022 and concluded that it was unacceptable that many vulnerable customers, including those on prepayment meters, faced extra challenges accessing benefits designed to help people with their energy bills. At the time of our previous evidence session, the Department was unable to explain how it would ensure that all customers who used prepayment meters would receive their energy support. We recommended that the Department needed to ensure that administrative issues did not prevent support being provided to these households in a timely manner.<sup>25</sup>

12. In response to our report, in January 2023, the government told us that energy suppliers had sent vouchers to all two million customers who had a traditional prepayment meter. It explained that it was urging customers to redeem vouchers through a communications campaign targeted specifically at traditional prepayment meter users, which included “posters, social media posts and radio broadcasts to ethnic minority radio stations in different languages, as well as communications direct from suppliers to customers”. It committed to monitoring voucher redemption rates, and to work with suppliers to ensure they were taking action to contact those with unredeemed vouchers and reissue lost vouchers.<sup>26</sup> As part of its guidance for energy suppliers, in November 2022 the Department stated that it expects energy suppliers to take all reasonable steps to ensure the EBSS payment is both provided and delivered to prepayment customers.<sup>27</sup> Suppliers must make a minimum of three attempts to contact customers who have not redeemed their vouchers. Vouchers expire after 90 days and can be reissued by the supplier on request. By January 2023, 98% of vouchers had been delivered to eligible households, either by text, email or post. All vouchers must be redeemed by 30 June 2023 – just over 90 days after the scheme finishes.<sup>28</sup>

13. We asked witnesses about the take-up rates for the vouchers. The Department told us that 76% of vouchers had so far been redeemed across Great Britain. It accepted that take-up was lower in metropolitan areas, and that the take-up rate was just 60% in London.<sup>29</sup> The NAO found that the Department believed that voucher redemption was likely to have been affected by a number of factors, including the weather (people might hold on to vouchers in anticipation of cold snap), voucher loss, and some people not opening their post.<sup>30</sup> The Department told us that it thought that take-up in urban areas might also have been affected by changes in tenancy as it was more complicated to keep track of people in urban areas, particularly London. It explained that it had work underway to support this in the remaining weeks of the scheme. The Department told us that it will continue working to increase the redemption rates beyond the end of the scheme in April 2023.<sup>31</sup> We asked what more government needed to do to ensure take-up of the vouchers. Citizens

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24 Department of Energy & Climate Change, [Understanding the behaviours of households in fuel poverty](#), July 2014

25 Committee of Public Accounts, [Regulation of energy suppliers](#), Twenty-Fifth Report of Session 2022–23, HC 41, 13 November 2022

26 HM Treasury, [Treasury Minutes Government Response to the Committee of Public Accounts on the Twenty-third to the Twenty-sixth reports from Session 2022–23](#), CP 781, January 2023

27 Department for Business, Energy & Industrial Strategy, [Energy Bills Support Scheme – Guidance for Electricity Suppliers](#), November 2022

28 C&AG’s Report, para 3.13

29 Qq 161–163

30 C&AG’s Report, para 3.13

31 Qq 163–164

Advice told us that one in 20 people do not have the internet, and roughly one in 10 do not have some of the essential skills to engage digitally, so it would be important to ensure there are offline methods of delivering information about the vouchers.<sup>32</sup>

14. We asked witnesses about recent press coverage that had exposed the practice of some energy suppliers forcibly installing prepayment meters in people's homes. Ofgem banned British Gas from forced installation of prepayment meters as of February 2023 and made a voluntary agreement with other energy suppliers which lasts until March 2023. Citizens Advice told us it was concerned about prepayment customers as the support schemes and the moratorium preventing forced installation end in April 2023.<sup>33</sup> The Department told us it believed forced installations were well outside the rules that were in place for the treatment of vulnerable customers. The Department told us that the Secretary of State had written to Ofgem to look into this issue and that if it had been aware of the specifics of how British Gas was handling these cases, it would have asked Ofgem to intervene earlier.<sup>34</sup>

### Fraud and error risks

15. The Department had to design and implemented the schemes at speed to ensure they were in place for winter 2022–23. The Department took three weeks to implement the EPG and two months for the EBRS. At the start of the schemes, the Department assessed that the risk of fraud and error for both the EPG and EBRS was high and that the potential financial impact from the risks materialising would be high given the scale of the schemes. The risks stemmed from the untested nature of the schemes' design, and the pace of delivery meant there could be insufficient checks on errors in claims and payments as well as lack of capacity and capability within government to perform them. In autumn 2022, the Department for Business Energy and Industrial Strategy (BEIS) sought two Ministerial Directions about the schemes. In seeking these directions, BEIS's Accounting Officer considered the four accounting officer tests set out in HM Treasury's Managing Public Money. BEIS' Accounting Officer acknowledged the need for government support while recognising the "inevitable challenges in assessing and implementing [interventions] of this scale at speed" and that the EPG, AFP and EBRS pose risks and present "a very large exposure of public money".<sup>35</sup> We asked the former Permanent Secretary about the grounds for the Ministerial Directions. They told us that one of the reasons for seeking a Ministerial Direction was because they could not sign-off to say that all the anti-fraud measures were fully in place at the time. They explained that since the Ministerial Directions, the risk had "very much decreased".<sup>36</sup>

16. The Department drew on lessons learnt from its financial support schemes during the pandemic to reduce the risk of fraud and error in the schemes.<sup>37</sup> The Former Permanent Secretary told us that the Department's previous experience from support schemes led to it collaborating from the outset with the Public Sector Fraud Authority (PSFA). They explained that the PSFA had supported the Department to better understand the fraud risks across the schemes. The PSFA worked with the Department's counter fraud team, to ensure that fraud risk assessments were undertaken early and were complete. The Former

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32 Q 53

33 Q 42

34 Qq 103–105

35 C&AG's Report, paras 2.2–2.3, 2.10, 3.2, Figure 7

36 Qq 141–142

37 C&AG's Report, para 2.9



Permanent Secretary also told us that the lessons the Department had learnt from the pandemic allowed it to move people quickly to undertake the work needed to introduce the schemes, and that the capability and process it built up during the pandemic to stand up schemes quickly had paid off.<sup>38</sup> The Department will also work with local authorities to address fraud and error risks for the EBSS Alternative Funding Scheme, building on expertise and structures developed through its experience through the pandemic.<sup>39</sup>

17. The Former Permanent Secretary told us that while the Department was “acutely conscious” of the fraud risks within the schemes, it thought that the design of the energy support schemes meant that the risks of fraud were much lower than those for loan schemes introduced during the pandemic. They explained that “universal schemes, by their nature, are much less fraud-prone” because there was no application process, and there were fewer opportunities for money to be passed onto people who do not qualify for the schemes. They further explained that the schemes relied on existing infrastructure and customer relationships, by requesting energy suppliers to deliver benefits to existing customers. The schemes therefore did not have any of the new-to-bank customers issues faced by schemes to support businesses during the pandemic, such as bounce-back loans. Some schemes, such as the EBSS Alternative Funding route and AFP for consumers who are fully off-grid, do require consumers to apply for the scheme. They told us that fraud and error risks were much more substantial for these schemes but that the Department had sought to implement processes that would cross-check applications with other data sources.<sup>40</sup>

18. The NAO found that the risk of error was greater for EBRs than for EPG because the non-domestic energy market is more complex, less regulated by government and has a wider range of consumers. For example, energy usage and intensity vary significantly more between different industries within the non-domestic sector than between households within the domestic sector. The price cap does not apply to non-domestic customers and Ofgem has less transparency over the tariffs that businesses are charged for their energy compared to the domestic sector. Some businesses negotiate energy bills via brokers, and many will be on bespoke tariffs. In contrast, approximately 80% of households are currently paying the same standard variable tariff determined by the price cap.<sup>41</sup> We therefore asked the Department how it was managing the risk of fraud within schemes for non-domestic customers. The Department told us that it had dedicated teams working with each energy supplier to check in detail that the scheme was operating properly and fairly without fraud or error, and that it worked on anti-fraud through improving automation and investing in pre- and post-payment checks.<sup>42</sup>

19. We asked the Department whether it had an estimate of the rate of overpayment within the schemes. Both the Former Permanent Secretary and the Department told us that they did not have an overpayment figure, but that overall, the Department was aiming to pay accurately.<sup>43</sup> We also questioned the Department on its plans to monitor

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38 Qq 153, 175

39 Q 172; C&AG’s Report, para 2.9

40 Qq 172–175; C&AG’s Report, paras 2.9, 3.2

41 Q 176 ; C&AG’s Report, para 3.5

42 Qq 153, 175–176

43 Q 177

benefits, impacts and the effectiveness of the schemes, including rates of fraud and error. The Department told us that it had an evaluation plan in place, but that full evaluation of the effectiveness of the schemes would only be possible when the schemes have concluded.<sup>44</sup>

## 2 Future risks

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### Risks of reducing support for businesses

20. In April 2023, the government will replace the Energy Bill Relief Scheme with the Energy Bill Discount Scheme. This will support businesses for 12 months from April 2023 by providing a discount on their energy bills if wholesale prices are above a certain threshold. Businesses in certain Energy and Trade-Intensive sectors will receive a higher level of support, based on the government’s standard industrial classification of sectors.<sup>45</sup> The majority of these sectors are in manufacturing industry but also include libraries, museums and zoos. We therefore asked why these sectors had been included as part of the new schemes, while restaurants and pubs had been excluded. The Department explained that the sector which included libraries and museums also included “highly traded” sectors, but recognised that any scheme which used an approach based on large categories would “end up with a mix of those who are really deserving and those who are less deserving”.<sup>46</sup> We were concerned that this approach might not fully take account of variations in the make up of different sectors. The Department told us that while it had teams working specifically on some sectors, such as pubs and hospitality, it accepted that it did not, because of the number of sectors in the economy, understand every one of them well. It explained that, ultimately, decisions about the methodology for the new scheme and which sectors had been classified as trade intensive, were decided by Treasury Ministers. HM Treasury told us that its decisions on which sectors to support were partly based on whether the sector was competing globally, such as steel and concrete, and that the sector which included libraries and museums also included internationally traded antiquarian and other booksellers.<sup>47</sup>

21. The reduced support could risk the Department achieving its wider economic objectives for the EBRS, such as reducing the effect of inflation and protecting jobs.<sup>48</sup> The Federation of Small Businesses (FSB) told us that if energy prices remained high and the EBRS was taken away, 24% of their members would consider closing, downsizing or radically restructuring.<sup>49</sup> While gas prices have recently fallen significantly from the record-high levels in 2022, the FSB and Hospitality UK told us that they were concerned in particular about businesses that signed up to a fixed energy tariff in the second half of 2022. Hospitality UK also told us that half of the sector had faced energy contract renewals between April and September 2022, resulting in contracts with tariffs set at the peak of the market.<sup>50</sup> The FSB suggested that non-domestic customers who negotiated contracts between July and December 2022 should be allowed to renegotiate or be provided with some other support to smooth off the impact of an unaffordable tariff come April 2023.<sup>51</sup> The Department recognised that this was a very challenging situation but explained

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45 C&AG’s Report, para 3.19

46 Q 180

47 Qq 181–182, 186

48 C&AG’s Report, Figure 2

49 Q 10

50 Q1; Ofgem, [Wholesale market indicators – gas prices: forward delivery contracts – weekly average \(GB\)](#), March 2023

51 Q 75

that as businesses had contractually entered into the new contracts, there was a question about who should bear the cost and there was “only a limited amount of support that Government can offer”.<sup>52</sup>

22. HM Treasury told us it was providing a range of support to businesses and the public sector through a number of measures, not just the energy support schemes. For example, it pointed to support provided through: covid support schemes; a reduction in business rates and funding paid via local authorities. HM Treasury told us that it had looked at how the tax systems were helping high street businesses and hospitality and leisure businesses and that although the EBDS might not be the right way to support pubs with their energy bills that there were levers government can use. It also highlighted support provided to pubs, such as freezing alcohol duty.<sup>53</sup>

23. FSB told us that small businesses found it difficult to work out if they were getting the discounts that they were meant to in the EBRS. It explained that more needed to be done to improve transparency and allow small businesses to understand whether they are getting a fair deal, and understand the role of third-party intermediaries, those who may give advice or act as a broker for a small business when it is getting a deal.<sup>54</sup> Hospitality UK told us that there were also issues with availability and choice of energy contracts and that there was no competitive market. It explained that suppliers often refuse to supply the hospitality sector as it is seen as a risky market and that, due to the lack of choice, there is no incentive for suppliers to provide competitive terms. It further explained that there was often a requirement for businesses to put down a substantial up-front security deposit based on the price of the contract being taken out at the time. Hospitality UK noted that energy market regulations were disproportionately focused on domestic customers, with less focus on the non-domestic sector.<sup>55</sup> We questioned how government will address small businesses in retail who are required to pay large deposits. HM Treasury told us that Ofgem was looking into this and that the Chancellor had written to the chief executive of Ofgem requesting him to report back on whether there are any gaps on how Ofgem regulates the non-domestic energy market, for example the powers Ofgem needs to demand information. It explained that the Chancellor also asked Ofgem to look at what additional protections or changes are needed in the non-domestic market.<sup>56</sup>

## Future support for households

24. At the time of our evidence session, household bills were protected by the EPG cap at £2,500 until the end of March 2023, which will increase to £3,000 from April 2023 to March 2024.<sup>57</sup> HM Treasury told the NAO that it did not have plans to extend the EBSS beyond April 2023. The combined impact of these changes mean that a typical household bill may increase by at least £400 in 2023–24 if wholesale energy prices remain around current levels. At the time of the NAO report, the Department expected that Ofgem’s price cap would not be much above £3,000 in April 2024, meaning withdrawing the EPG at that point would not have a sudden significant impact on consumers’ bills.<sup>58</sup> The

52 Q 197

53 Qq 106–107, 187, 190

54 Q 20

55 Qq 2, 25

56 Qq 191–192, 197

57 C&AG’s Report, para 1.4

58 C&AG’s Report, paras 3.20, 3.22. In 2022–23, the EBSS contributed £400 to household energy bills. The ending of this support will therefore add £400 to household energy bills in 2023–24

Department told us that its most recent estimates were that average household bills would be closer to £2,000 (although it did not specify a date) and would stabilise at that level for the foreseeable future.<sup>59</sup> But these levels are still higher than average energy bills have been prior to summer 2022 (when it was £1,149 for an average household), and so would represent a potential long-term substantial increase in household bills.<sup>60</sup> However, the Department explained that wholesale gas prices are volatile.<sup>61</sup> Energy UK told us that almost half of all households, were already spending more than 10% of their income after housing costs on energy, and so were considered as being in fuel poverty. Citizen's Advice told us that of the 12 million households in fuel poverty, it was concerned about the three million people households who were on low income but were not in receipt of benefits, as they were considered as being in fuel poverty but would not receive any targeted support to help pay their energy bills from April 2023.<sup>62</sup>

25. Following our evidence session government announced in its spring statement that it would maintain the EPG at £2,500 until the end of June 2023.<sup>63</sup> The government has committed to consulting on amending the EPG as soon as is feasible after April 2023, so that those who use very large volumes of energy have their support capped, whilst ensuring most households can continue to benefit. The Department is also leading on developing a new approach to consumer protection in energy markets from April 2024, working in conjunction with Ofgem, including options such as social tariffs as part of wider retail market reforms. The objective of this new approach will be to deliver a fair deal for consumers, ensure the energy market is resilient and investable over the long-term, and support an efficient and flexible energy system.<sup>64</sup> The Department told us that it had received lots of representations from industry groups and from consumer groups about how the different models for the price cap might play into the options for the future. It also told us that Ministers will want to look at the role of the price cap when considering the vision for what comes after the EPG.<sup>65</sup> Energy UK told us that it thought the retail market was also not currently working for suppliers. Household customers owe about £25 billion of debt now and on average retail energy companies make around 2.5% loss a year.<sup>66</sup>

## Impact of gas prices on electricity prices

26. The approach to pricing electricity in the UK – known as marginal pricing – means that high wholesale gas prices results in high energy bills for consumers. This is because all electricity generators in the market are paid a fixed price per unit of electricity, which is determined by the most expensive bid needed to meet demand, which currently is often provided by gas plants. Therefore, wholesale electricity prices will be exposed to gas prices even as the proportion of gas generation decreases as renewable electricity generation increases. The energy bills support that government introduced to help both domestic

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59 Qq 144, 195

60 Ofgem, [Retail market indicators - Breakdown of the default tariff price cap \(GBP £, direct debit\)](#), 1 October 2022

61 Q 102

62 Qq 15–16

63 HM Treasury, [Spring Budget 2023](#), HC 1183, March 2023

64 Q 143; C&AG's Report, para 3.22

65 Q119

66 Q 17

and non-domestic consumers with their bills in light of the unprecedented high prices in wholesale gas prices that the government estimated, at the end of December 2022 would cost the public purse £69 billion over the schemes' life.<sup>67</sup>

27. We asked witnesses about the effectiveness of the marginal pricing system and whether what customers were being charged reflected the cost of producing the energy they used. The Department told us that it was looking into this issue through its Review of Electricity Market Arrangements (REMA).<sup>68</sup> The REMA is a major electricity market reform the Department announced in July 2022, to support full decarbonisation of the electricity system by 2035 ensuring security of supply and cost effectiveness for consumers. It consulted on its review during summer 2022 and published the summary responses to the consultation on 7 March 2023. In the consultation, the Department stated that it will explore reforms that move away from marginal pricing. One alternative option is a pay-as-bid system, where participants receive the price of their bids/ offers rather than the bid of the highest priced supplier selected to provide supply. However, generators are likely to bid strategically, and be incentivised to bid at the price of the most expensive offer accepted. Of the 124 responses, respondents to the consultation were split over whether they supported this alternative. In its consultation document, the Department set out that it planned to determine the reforms needed during 2022–23 and establish a full delivery plan and oversee its implementation from the mid-2020's in time to meet its target to decarbonise the UK power system by 2035. However, it has not yet made available any further details of the timeframe of the review.<sup>69</sup> In the meantime, if gas prices increase again, consumers and taxpayers will be subject to significant costs again. The previous reform, the Electricity Market Reform, took two and a half years.<sup>70</sup> The Department told us that one of the lessons it had learnt from the last 18 months had been to strengthen the case for more renewables and nuclear energy, and to make sure that the benefits are passed on to consumers, which it planned to achieve through the REMA.<sup>71</sup>

28. We asked about whether the vast majority of the additional cost of energy to UK customers was going into increased profits for the energy sector. Energy UK told us that in looking at decoupling electricity and gas, the government should look at ensuring cheaper prices in the long term. Energy UK told us renewable energy companies that have been built under contracts for difference have been paying back in the last 18 months and as a result consumers have seen discounts on bills. It also highlighted the importance of government not rushing through reform to avoid unintended consequences such as high energy bills.<sup>72</sup>

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67 C&AG's Report, para 7 and Figure 2; Ofgem, [What drives wholesale electricity prices in Britain?](#), 15 July 2016; Department for Business, Energy & Industrial Strategy, [Review of Electricity Market Arrangements Consultation document](#), July 2022

68 Qq 121–126

69 Department for Business, Energy & Industrial Strategy, [Review of Electricity Market Arrangements Consultation document](#), July 2022; Department for Business, Energy & Industrial Strategy, [Review of Electricity Market Arrangements Summary of responses to consultation](#), 7 March 2023

70 C&AG's Report, [Early contracts for renewable electricity](#), Session 2014–15, HC172, 27 June 2014, Figure 4

71 Q 121

72 Qq 2, 17

# Formal minutes

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## Thursday 8 June 2023

Members present:

Dame Meg Hillier

Olivia Blake

Sir Geoffrey Clifton-Brown

Dan Carden

Peter Grant

Nick Smith

## Energy bills support

Draft Report (*Energy bills support*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 28 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

*Resolved*, That the Report be the Fifty-eighth of the Committee to the House.

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

## Adjournment

Adjourned till Monday 12 June at 3.30pm

## Witnesses

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

### Thursday 23 February 2023

**Dhara Vyas**, Deputy Chief Executive Officer, Energy UK; **Andy Manning**, Principal Economic Regulation Specialist, Citizens Advice; **Kate Nicholls**, Chief Executive, UK Hospitality; **Paul Wilson**, Policy Director, Federation of Small Businesses

[Q1-79](#)

### Monday 27 February 2023

**James Bowler CB**, Permanent Secretary, HM Treasury; **Phil Duffy**, Director General for Growth and Productivity, HM Treasury; **Jeremy Pocklington CB**, Permanent Secretary, Department for Energy Security and Net Zero; **Jonathan Mills**, Director General for Energy Markets, Department for Energy Security and Net Zero; **Sarah Munby**, Permanent Secretary, Department for Science, Innovation and Technology, Former Permanent Secretary, Department for Business, Energy and Industrial Strategy

[Q80-199](#)



## Published written evidence

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

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

- 1 Association of Convenience Stores ([EBS0006](#))
- 2 Brew House and Kitchen) ([EBS0024](#))
- 3 Liquid Gas UK) ([EBS0023](#))
- 4 Citizens Advice ([EBS0026](#))
- 5 Countryside Alliance ([EBS0003](#))
- 6 E3G ([EBS0015](#))
- 7 EDF ([EBS0014](#))
- 8 Federation of Small Businesses ([EBS0017](#))
- 9 Fetzer, Professor Thiemo (Department of Economics, University of Warwick) ([EBS0007](#))
- 10 Higgins, Dr Leighanne and O'Leary, Dr Killia (Lancaster University Management) ([EBS0022](#))
- 11 MCS Charitable Foundation ([EBS0005](#))
- 12 Make UK ([EBS0011](#))
- 13 Mencap ([EBS0021](#))
- 14 Mineral Products Association ([EBS0013](#))
- 15 National Energy Action ([EBS0002](#))
- 16 National Hair & Beauty Federation ([EBS0004](#))
- 17 National Institute of Economic and Social Research ([EBS0019](#))
- 18 Nesta ([EBS0012](#))
- 19 Policy Exchange ([EBS0009](#))
- 20 Scope ([EBS0008](#))
- 21 Sense ([EBS0018](#))
- 22 So Energy ([EBS0016](#))
- 23 Social Market Foundation ([EBS0010](#))
- 24 The George & Vulture ([EBS0001](#))
- 25 The National Council for Voluntary Organisations ([EBS0020](#))

## List of Reports from the Committee during the current Parliament

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All publications from the Committee are available on the [publications page](#) of the Committee's website.

### Session 2022–23

Number	Title	Reference
1st	Department for Business, Energy & Industrial Strategy Annual Report and Accounts 2020–21	HC 59
2nd	Lessons from implementing IR35 reforms	HC 60
3rd	The future of the Advanced Gas-cooled Reactors	HC 118
4th	Use of evaluation and modelling in government	HC 254
5th	Local economic growth	HC 252
6th	Department of Health and Social Care 2020–21 Annual Report and Accounts	HC 253
7th	Armoured Vehicles: the Ajax programme	HC 259
8th	Financial sustainability of the higher education sector in England	HC 257
9th	Child Maintenance	HC 255
10th	Restoration and Renewal of Parliament	HC 49
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13th	Secure training centres and secure schools	HC 30
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15th	The Police Uplift Programme	HC 261
16th	Managing cross-border travel during the COVID-19 pandemic	HC 29
17th	Government's contracts with Randox Laboratories Ltd	HC 28
18th	Government actions to combat waste crime	HC 33
19th	Regulating after EU Exit	HC 32
20th	Whole of Government Accounts 2019–20	HC 31
21st	Transforming electronic monitoring services	HC 34
22nd	Tackling local air quality breaches	HC 37
23rd	Measuring and reporting public sector greenhouse gas emissions	HC 39
24th	Redevelopment of Defra's animal health infrastructure	HC 42
25th	Regulation of energy suppliers	HC 41
26th	The Department for Work and Pensions' Accounts 2021–22 – Fraud and error in the benefits system	HC 44
27th	Evaluating innovation projects in children's social care	HC 38

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29th	The Affordable Homes Programme since 2015	HC 684
30th	Developing workforce skills for a strong economy	HC 685
31st	Managing central government property	HC 48
32nd	Grassroots participation in sport and physical activity	HC 46
33rd	HMRC performance in 2021–22	HC 686
34th	The Creation of the UK Infrastructure Bank	HC 45
35th	Introducing Integrated Care Systems	HC 47
36th	The Defence digital strategy	HC 727
37th	Support for vulnerable adolescents	HC 730
38th	Managing NHS backlogs and waiting times in England	HC 729
39th	Excess Votes 2021–22	HC 1132
40th	COVID employment support schemes	HC 810
41st	Driving licence backlogs at the DVLA	HC 735
42nd	The Restart Scheme for long-term unemployed people	HC 733
43rd	Progress combatting fraud	HC 40
44th	The Digital Services Tax	HC 732
45th	Department for Business, Energy & Industrial Strategy Annual Report and Accounts 2021–22	HC 1254
46th	BBC Digital	HC 736
47th	Investigation into the UK Passport Office	HC 738
48th	MoD Equipment Plan 2022–2032	HC 731
49th	Managing tax compliance following the pandemic	HC 739
50th	Government Shared Services	HC 734
51st	Tackling Defra’s ageing digital services	HC 737
52nd	Restoration & Renewal of the Palace of Westminster – 2023 Recall	HC 1021
53rd	The performance of UK Security Vetting	HC 994
54th	Alcohol treatment services	HC 1001
55th	Education recovery in schools in England	HC 998
56th	Supporting investment into the UK	HC 996
57th	AEA Technology Pension Case	HC 1005
1st Special Report	Sixth Annual Report of the Chair of the Committee of Public Accounts	HC 50
2nd Special Report	Seventh Annual Report of the Chair of the Committee of Public Accounts	HC 1055

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2nd	BBC strategic financial management	HC 187
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4th	COVID-19: Local government finance	HC 239
5th	COVID-19: Government Support for Charities	HC 250
6th	Public Sector Pensions	HC 289
7th	Adult Social Care Markets	HC 252
8th	COVID 19: Culture Recovery Fund	HC 340
9th	Fraud and Error	HC 253
10th	Overview of the English rail system	HC 170
11th	Local auditor reporting on local government in England	HC 171
12th	COVID 19: Cost Tracker Update	HC 173
13th	Initial lessons from the government's response to the COVID-19 pandemic	HC 175
14th	Windrush Compensation Scheme	HC 174
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19th	Protecting consumers from unsafe products	HC 180
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22nd	Improving the performance of major defence equipment contracts	HC 185
23rd	Test and Trace update	HC 182
24th	Crossrail: A progress update	HC 184
25th	The Department for Work and Pensions' Accounts 2020–21 – Fraud and error in the benefits system	HC 633
26th	Lessons from Greensill Capital: accreditation to business support schemes	HC 169
27th	Green Homes Grant Voucher Scheme	HC 635
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34th	Local Government Finance System: Overview and Challenges	HC 646
35th	The pharmacy early payment and salary advance schemes in the NHS	HC 745
36th	EU Exit: UK Border post transition	HC 746
37th	HMRC Performance in 2020–21	HC 641
38th	COVID-19 cost tracker update	HC 640
39th	DWP Employment Support: Kickstart Scheme	HC 655
40th	Excess votes 2020–21: Serious Fraud Office	HC 1099
41st	Achieving Net Zero: Follow up	HC 642
42nd	Financial sustainability of schools in England	HC 650
43rd	Reducing the backlog in criminal courts	HC 643
44th	NHS backlogs and waiting times in England	HC 747
45th	Progress with trade negotiations	HC 993
46th	Government preparedness for the COVID-19 pandemic: lessons for government on risk	HC 952
47th	Academies Sector Annual Report and Accounts 2019/20	HC 994
48th	HMRC's management of tax debt	HC 953
49th	Regulation of private renting	HC 996
50th	Bounce Back Loans Scheme: Follow-up	HC 951
51st	Improving outcomes for women in the criminal justice system	HC 997
52nd	Ministry of Defence Equipment Plan 2021–31	HC 1164
1st Special Report	Fifth Annual Report of the Chair of the Committee of Public Accounts	HC 222

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4th	EU Exit: Get ready for Brexit Campaign	HC 131
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6th	Excess votes 2018–19	HC 243
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9th	Water supply and demand management	HC 378

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13th	Whole of Government Response to COVID-19	HC 404
14th	Readying the NHS and social care for the COVID-19 peak	HC 405
15th	Improving the prison estate	HC 244
16th	Progress in remediating dangerous cladding	HC 406
17th	Immigration enforcement	HC 407
18th	NHS nursing workforce	HC 408
19th	Restoration and renewal of the Palace of Westminster	HC 549
20th	Tackling the tax gap	HC 650
21st	Government support for UK exporters	HC 679
22nd	Digital transformation in the NHS	HC 680
23rd	Delivering carrier strike	HC 684
24th	Selecting towns for the Towns Fund	HC 651
25th	Asylum accommodation and support transformation programme	HC 683
26th	Department of Work and Pensions Accounts 2019–20	HC 681
27th	Covid-19: Supply of ventilators	HC 685
28th	The Nuclear Decommissioning Authority's management of the Magnox contract	HC 653
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30th	The production and distribution of cash	HC 654
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32nd	Specialist Skills in the civil service	HC 686
33rd	Covid-19: Bounce Back Loan Scheme	HC 687
34th	Covid-19: Support for jobs	HC 920
35th	Improving Broadband	HC 688
36th	HMRC performance 2019–20	HC 690
37th	Whole of Government Accounts 2018–19	HC 655
38th	Managing colleges' financial sustainability	HC 692
39th	Lessons from major projects and programmes	HC 694
40th	Achieving government's long-term environmental goals	HC 927
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42nd	COVID-19: Government procurement and supply of Personal Protective Equipment	HC 928
43rd	COVID-19: Planning for a vaccine Part 1	HC 930

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