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Sir Geoffrey Clifton-Brown MP
Chair, Public Accounts Committee
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Dear Sir Geoffrey,

UPDATE ON TREASURY MINUTE 23: MEASURING AND REPORTING PUBLIC SECTOR GREENHOUSE GAS EMISSIONS

I am writing to update you on our work to implement the recommendations in Treasury Minute 23: Measuring and Reporting Public Sector Greenhouse Gas Emissions. Four of the five recommendations have already been implemented, and we will shortly publish a detailed report on public sector emissions measurement and reporting and consider that alongside the wider reporting frameworks and guidance that have emerged since the Committee's inquiry, this provides a proportionate response to the final outstanding recommendation.

In line with recommendation 2, we published a process and timeline for producing emissions reporting guidance for the public sector[1]. Since then, the wider reporting landscape has evolved significantly. Following a review of those developments, we have concluded that a new reporting framework would now duplicate guidance available through other established frameworks, adding limited value. Instead we will publish a detailed technical report to support organisations to understand and apply existing frameworks and reporting requirements.

Since 2022, a range of new reporting frameworks, guidance and supporting resources have become available. For entity-level annual reports this includes updates to HM Treasury's Sustainability Reporting Guidance, the introduction of TCFD[2]-aligned disclosure guidance for the public sector, and wider developments such as IFRS[3] sustainability standards and emerging UK Sustainability Reporting Standards.

Alongside these developments, the Department has published research on emissions measurement and reporting[4] and worked with the Energy Systems Catapult to develop guidance for public sector organisations[5]. Together, these resources have significantly strengthened the support available to organisations and reduced the value of creating a separate DESNZ reporting framework.

We will therefore publish a detailed report that draws together and builds on existing work. The report will explain the key components of emissions measurement and reporting frameworks, support organisations in applying existing approaches, and help them to navigate the wider reporting landscape. We consider this, alongside the broader range of guidance now available, to be an effective way of supporting improved emissions measurement and reporting across the public sector.

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[1] Public sector emissions monitoring and reporting guidance: timeline - GOV.UK
[2] The Task Force on Climate-related Financial Disclosures
[3] International Financial Reporting Standards
[4] Emissions measurement and reporting approaches for the public sector
[5] Guidance for public sector greenhouse gas emissions monitoring and reporting

The Committee's recommendations highlighted two important objectives: improving consistency in emissions reporting across the public sector and ensuring that reporting requirements continue to support the wider ambition for the public sector to lead by example in delivering Net Zero.

In our view developments since 2022 have strengthened progress against both objectives. Public and private sector reporting frameworks continue to evolve, but there remains broad alignment between them, including through the use of common underlying standards and methodologies. It is important to distinguish between reporting requirements and any measurement and policy frameworks that they draw on. Both SECR and UK SRS draw on the GHG Protocol and in a similar way HM Treasury's Sustainability Reporting Guidance and TCFD-aligned disclosure draw on established standards and frameworks, including the GHG Protocol, where appropriate. So, consistent measurement and reporting also depends therefore on wider policy, methodological and technical inputs beyond the scope of the relevant reporting framework.

We recognise that questions of organisational scope and consistency will continue to be important as reporting frameworks evolve. HM Treasury only has statutory authority to set reporting requirements on central government, with public sector relevant authorities setting their own standards. Both the Sustainability Reporting Guidance and TCFD-aligned disclosure guidance for the public sector are available for wider use across the public sector and can provide a common basis for reporting.

Our forthcoming publication will complement these frameworks by helping organisations navigate reporting requirements and address practical implementation issues, including more complex areas such as scope 3 emissions reporting.

The Sustainability Reporting Guidance and TCFD-aligned disclosure guidance for the public sector will also continue to be reviewed and updated as a matter of course, providing opportunities to consider whether public sector reporting requirements remain appropriate.

Yours sincerely,

Jonathan Brearley