

Treasury Minutes

Government Response to the Committee of Public Accounts on the Eighteenth to the Twenty-Second reports from Session 2024-25

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Presented to Parliament by the Exchequer Secretary to the Treasury by Command of His Majesty

June 2025



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Government response to the Committee of Public Accounts Session 2024-25

Report Title	Page
Eighteenth report: Use of AI in Government Department for Science, Innovation and Technology	2
Nineteenth report: Energy Bills Support Department for Energy Security and Ne Zero	9
Twentieth report: DCMS management of COVID-19 Loans Department for Culture, Media and Sport	15
Twenty-first report: Fixing NHS Dentistry Department of Health and Social Care	20
Twenty-second report: Government support for biomass Department for Energy Security and Net Zero	28

Eighteenth Report of Session 2024-25

Department for Science, Innovation and Technology

Use of AI in Government

Introduction from the Committee

Artificial intelligence (AI) has the potential to transform public services by automating routine tasks and making public services quicker and more efficient, but it also brings with it risks that must be managed effectively to support adoption and maintain public trust. Achieving large—scale benefits will require not only adoption of new technology but significant change in business practices and will be dependent on the government putting in place the right foundations, including access to skills, infrastructure and high—quality data.

The new Government Digital Service was established in January 2025 with the aim of uniting efforts to grasp the opportunities of technology and AI under the Department for Science, Innovation and Technology (DSIT). This involved relocating three functions from the Cabinet Office to DSIT: the Central Digital and Data Office (CDDO), which leads the government's Digital and Data function; the Incubator for Artificial Intelligence (i.AI), which works across the public sector to identify and pilot AI opportunities; and the Government Digital Service, responsible for building common digital products and services across government.

Successive governments have sought to support the use of AI through a range of policy interventions and strategies. Most recently, the government published *A blueprint for modern digital government* in January 2025 which included an ambition to harness the power of AI for public good and included a number of priority reforms.

Based on a report by the National Audit Office, the Committee took evidence on 30 January 2025 from the Department for Science, Innovation and Technology and the Cabinet Office. The Committee published its report on 26 March 2025. This is the government's response to the Committee's report.

Relevant reports

- NAO report: <u>Use of artificial intelligence in government</u> Session 2023-24 (HC 612)
- PAC report: <u>Use of AI in Government</u> Session 2024-25 (HC 356)
- Policy paper: A blueprint for modern digital government

Government response to the Committee

1. PAC conclusion: Out-of-date legacy technology and poor data quality and datasharing is putting Al adoption in the public sector at risk.

1a. PAC recommendation: Within six months, DSIT should set out publicly how it intends to:

- Prioritise and ensure funding for the remediation of the highest–risk legacy technology.
- 1.1 The government agrees with the Committee's recommendation.

Target implementation date: Winter 2025

1.2 The Department for Science, Innovation and Technology (DSIT) will carry out this work in two steps. Firstly, working with HM Treasury (HMT), DSIT has conducted an assessment of

all proposals submitted by departments as part of the spending review process that sought to address legacy Information Technology (IT). This has been used to conduct an initial prioritisation of the legacy systems that funding is being requested to remediate. This will now be used to inform HMT's prioritisation of funding and help ensure that an ambitious approach to risk reduction is achieved. Secondly, the Government Digital Service (GDS) will continue to work directly with government departments through their business planning to ensure that the highest risk systems receive the funding they need and funding continues to be prioritised for this purpose.

1b. PAC recommendation:

- Establish an approach for measuring the costs associated with addressing legacy technology, as well as the costs of failing to act, to increase transparency and improve decision making.
- 1.3 The government agrees with the Committee's recommendation.

Target implementation date: January 2026

1.4 The Government Digital Service is currently improving the way that data is collected on legacy systems across government. As part of these improvements the GDS will define consistent metrics and methods to measure the ongoing costs of legacy systems as well the estimated cost of failing to remediate or to replace systems.

1c. PAC recommendation:

- Track funding allocated for remediation work and take action where progress is slow.
- 1.5 The government agrees with the Committee's recommendation.

Target implementation date: January 2026

1.6 The Government Digital Service will continue to support the work done by departments to remediate their legacy systems. The GDS will work with HMT to develop a methodology for tracking funding allocated to legacy remediation projects and track this funding to ensure it is delivering the improvements identified when the funding was bid for.

1d. PAC recommendation:

- Address the risks to AI adoption resulting from barriers to data-sharing and poor data quality.
- 1.7 The government agrees with the Committee's recommendation.

Target implementation date: October 2025

- 1.8 DSIT will set out details of its programme of work to address barriers to data sharing in the upcoming Government Digital and Artificial Intelligence (AI) Roadmap, including work to improve cross-government data management practices with a focus on data quality, as well as how this work will support successful realisation of the National Data Library.
 - 2. PAC conclusion: Public trust is being jeopardised by slow progress on embedding transparency and establishing robust standards for AI adoption in the public sector.

- 2a. PAC recommendation: DSIT should write to the Committee in six months to update us on:
- Departmental compliance with the Algorithmic Transparency Recording Standard and further action it is taking to tackle gaps in transparency to strengthen public trust, including to address public concerns over data privacy and the sharing of sensitive data.
- 2.1 The government agrees with the Committee's recommendation.

Target implementation date: January 2026

2.2 DSIT is continuing to implement the mandatory rollout of the Algorithmic Transparency Recording Standard (ATRS) in central government and is aiming to publish records for all currently identified in-scope algorithmic tools (as of March 2025) in government departments (not including ALBs) by the end of 2025. A range of activities to evaluate the effectiveness of the published ATRS records at strengthening public trust are planned to take place from summer 2025 and will be included in the Government Digital and Al Roadmap publication.

2b. PAC recommendation:

- How its strengthened spend controls for high-risk AI use cases will support safe and ethical AI roll-out.
- 2.3 The government agrees with the Committee's recommendation.

Target implementation date: October 2025

- 2.4 In addition to the changes already made to the risk and importance framework to ensure that products and services that leverage AI are identified, GDS has also updated internal guidance for DSIT officials assuring AI spend. The spend control assurance of all Digital spend above thresholds that's flagged as "AI" now checks for compliance with Algorithmic Transparency Recording Standard (ATRS). Further work is underway to develop an approach to assuring delivery on the back of that spend during digital service assessment exercises. An update will be provided in the Autumn by DSIT on any further changes to spend assurance, along with the changes introduced into service assessments as well. These initiatives will be part of the Government Digital and AI roadmap, planned to be published in Autumn 2025.
 - 3. PAC conclusion: There are persistent digital skills shortages in the public sector and DSIT's plans to address the skills gap may not be enough.
 - 3. PAC recommendation: DSIT and Cabinet Office should write to the committee alongside publication of the Digital and Al Roadmap to:
 - explain how the planned reforms are expected to resolve the skills gap and by when, including how they will encourage the flow of digital skills between the private and public sectors, ensure digital leaders are more influential in decision making and embed a digital-first ethos into the civil service.
 - explain how they will monitor and evaluate the reforms so they can take action swiftly if reforms are not successful, and
 - set out their plans for reporting progress publicly.
- 3.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 3.2 DSIT acknowledges the ongoing digital skills gaps across the public sector and is taking active steps to implement reforms that address this challenge.
- 3.3 To strengthen leadership and invest in talent, the government is introducing a requirement for all executive committees to include digital leaders and for boards to appoint digital non-executive directors by 2026. The role of the Government Chief Digital Officer has also been elevated to increase strategic influence over key decisions.
- 3.4 Further action to attract, retain, and develop digital and data talent is being taken through the refinement of the <u>Government Digital and Data Pay Framework and Capability</u> Framework.
- 3.5 To support long-term workforce planning, talent pipelines are being developed and cross-sector skills exchange encouraged through initiatives such as TechTrack, the Al Accelerator, and the Digital Secondments Programme.
- 3.6 The impact of these initiatives will be monitored and evaluated through the Workforce Commission's bi-annual reporting, the Senior Civil Service Benchmarking Tool, and ongoing workforce data collection. Transparency will be maintained through public reporting, including updates on digital leadership appointments, publication of Workforce Commission outputs (where appropriate), and the launch of major programmes such as TechTrack.
- 3.7 Further detail on these measures will be set out in the forthcoming Government Digital and Al Roadmap.
 - 4. PAC conclusion: DSIT has no systematic mechanism for bringing together learning from pilots and there are few examples of successful at–scale adoption across government.
 - 4a. PAC recommendation: To learn from Al pilots and support the scaling of the most promising use cases DSIT should:
 - set up a mechanism for systematically gathering and disseminating intelligence on pilots and their evaluation; and
- 4.1 The government agrees with the Committee's recommendation.

Target implementation date: May 2026

- 4.2 DSIT is establishing a number of workstreams to create a structured process for gathering and sharing insights from AI pilots (branded as the Prime Minister's AI Exemplars), including those built by the Incubator for AI (i.AI). Across a variety of AI use cases and public services, these workstreams will collect insights from pilots of both commercial and DSIT ownbuild AI tooling, conducting rigorous evaluation to identify the conditions and common patterns that enable successful scaling.
- 4.3 Led by the Public Sector AI Adoption programme, these learnings will be synthesised into patterns for implementation, including best practice guides and case studies to help service teams build the government's collective capacity to maximise the potential of AI for better outcomes and avoid duplication. Bringing a systematic approach to evaluating AI's impact on delivering better public services for citizens, and productivity.

4b. PAC recommendation:

• set out how it will identify common and scalable AI products and support their development and roll–out at scale.

4.4 The government agrees with the Committee's recommendation.

Target implementation date: May 2026

- 4.5 DSIT is well positioned, in terms of both its remit and its specialist capabilities, to enable more successful scaling within departments and across organisational boundaries, ultimately realising better outcomes for government and for citizens from these technology investments.
- 4.6 A proposal is currently being developed in the Public Sector Al Adoption programme with the aim to build maturity and capability within government as a whole to be able to effectively scale Al initiatives past pilot stage. This work would include creating the resources and capability to:
- Assess maturity and capability across government departments and synthesise into a government-wide picture, in order to validate understanding of blockers & prioritise work to resolve them.
- Effectively identify core components best suited to scale and roll out to a wider audience.
- Catalogue and create (or advocate for) targeted interventions to resolve common bureaucratic blockers to timely scaling, to include: procurement frameworks and skillsets; information governance processes; Digital, Data and Technology (DDaT) recruitment and funding.
- Guidance agreed with HM Treasury to evaluate impact consistently and rigorously enabling departments to reliably access funding.
- 4.7 The first part of this proposal will be to decide scope, secure funding, and build a minimal viable product of cross-cutting technical components to be built and maintained by the digital centre of government.
 - 5. PAC conclusion: DSIT and Cabinet Office have a long way to go to strengthen the government's approach to digital procurement to ensure value for money and a thriving AI supplier market.
 - 5. PAC recommendation: DSIT, in collaboration with Cabinet Office, should set out publicly how its proposed AI sourcing and procurement framework will:
 - get the best from all suppliers in a market dominated by a small number of global technology companies and ensure opportunities are available for small suppliers;
 - align with the overarching digital technology sourcing strategy (on how government builds, buys and partners) that the Blueprint for modern digital government promises;
 - leverage government's spending power to achieve value for money for citizens;
 - Ensure those taking procurement decisions across government have access to the right digital skills and knowledge.
- 5.1 The government agrees with the Committee's recommendation.

Target implementation date: January 2026

5.2 The Digital Commercial Centre of Excellence (DCCoE), drawing on resources from DSIT, Cabinet Office/Crown Commercial Service and departments, will define the government's digital procurement strategy, with a particular focus on AI sourcing. The DCCoE's mission is to leverage the combined procurement power of the government, to secure best value and stimulate a competitive environment for all suppliers.

- 5.3 To achieve this, DSIT will publicly articulate an AI procurement framework, designed to transparently outline how the government will engage a diverse range of suppliers. This framework will be aligned with the overarching digital technology sourcing strategy as envisaged in the <u>Blueprint for Modern Digital Government</u> including:
- A focus on Digital Partnerships leveraging resources from across government to develop relationships and supporting agreements with suppliers.
- Collaboration with Crown Commercial Service to develop the quality, relevance and accessibility of procurement agreements for AI tools and services.
- 5.4 Additionally, DSIT will help technology and procurement professionals across government to work in a more unified manner, aligning the functional strategies and driving collaboration, knowledge and raising digital and commercial skills. This will include training and support resources, such as The Al Playbook for HM Government, Al Accelerator and the Al Community of practice.
 - 6. PAC conclusion: Realising the benefits of AI across the public sector will require strong leadership from DSIT.
 - 6a. PAC recommendation: DSIT must ensure that the proposed Government Digital and AI Roadmap is underpinned by a clear implementation plan with:
 - clear accountabilities at the centre, across government and the wider public sector;
 - delivery milestones to drive change and maintain momentum;
 - metrics to track progress and spend over time, to identify whether further levers are needed to support implementation.
- 6.1 The government agrees with the Committee's recommendation.

Target implementation date: October 2025

- 6.2 Taking lessons from previous government roadmaps, DSIT will establish senior governance mechanisms to drive clear delivery of the roadmap. Accountable senior responsible owners within the Government Digital Service will drive implementation across departments. Scoping has been undertaken to clarify which priority reforms, outlined in the Blueprint for a Modern Digital Government, will be the responsibility of the Government Digital Service, and which will fall to other government departments. Post-spending review 2025, DSIT will work closely with these departments to align initiatives with the overall roadmap and foster collaboration across the wider public sector.
- 6.3 The roadmap will be iterative, regularly updated to adapt to shifting government priorities while maintaining momentum.
- 6.4 To effectively track progress, metrics will be established to assess how government is progressing towards the five outcomes identified in the <u>Blueprint</u>. Governance and performance structures will oversee these metrics, ensuring accountability and identifying any necessary levers to facilitate implementation. The proposed Permanent Secretary sponsorship model will support this framework. Furthermore, enhanced mechanisms to track and monitor legacy remediation activity will ensure DSIT is able to identify blockers to deliver and implement necessary changes. Likewise, the work as part of the Public Sector AI Adoption programme will track progress across pilots to understand where support is needed from the centre to encourage wider adoption. These approaches ensure that government initiatives are transparent and responsive to emerging needs, ultimately driving the successful integration of artificial intelligence within public services.

6b. PAC recommendation: The Cabinet Office should consider the inclusion of a passage in each organisation's annual report and accounts on their progress on digital and AI transformation alongside ensuring the commitment to placing senior digital leaders, with suitable expertise, on all executive teams and boards is met promptly.

6.5 The government agrees with the Committee's recommendation.

Target implementation date: June 2026

- 6.6 To ensure accountability for delivery and drive progress, DSIT will work with Cabinet Office to get guidance in place on Digital and Al performance in Annual Reports and Accounts.
- 6.7 As stated in the <u>Blueprint</u>, departments will be required to publish metrics at least annually on the outcomes they achieve, covering service performance, value for money, resilience, digital inclusion and Al adoption. Transparency in reporting remains a priority, allowing key stakeholders to understand progress, identify barriers and share best practices.
 - 6c. PAC recommendation: The Cabinet Office should consider whether a Government Digital Service officer with digital and procurement skills could be embedded at a senior level in each Department and agencies. Equally the procurement and main board should contain individuals with these skills.
- 6.8 The government agrees with the Committee's recommendation.

Target implementation date: June 2026

- 6.9 DSIT recognises the importance of embedding digital and procurement expertise at the heart of departmental decision making. This recommendation aligns with the ongoing efforts to strengthen digital leadership across the Civil Service to ensure that the digital transformation is supported by robust commercial and procurement capabilities.
- 6.10 DSIT is currently exploring mechanisms to enhance the integration of digital expertise within departments. This includes the work under the Government Digital and Data profession capability framework and exploring models where senior digital and commercial professionals are embedded within departmental leadership teams supporting both strategic planning and delivery.
- 6.11 There is a clear need for board-level expertise to ensure that digital and procurement considerations are fully factored into governance, investment and risk decisions. Government's intent for this is stated in the Blueprint where all public sector organisations will be required to have a digital leader on their executive committee and a digital non-executive director on their board. We also intend to have a dotted reporting line to the Government Chief Digital Officer for Chief Digital Information Officers across central government. This aligns with the wider ambitions to ensure that digital is not seen as a standalone function but as a core enabler to public service delivery.

Nineteenth Report of Session 2024-25

Department for Energy Security & Net Zero

Energy Bills Support

Introduction from the Committee

Prices for electricity, gas and other fuels in the UK and Europe increased significantly from summer 2021, initially as economies reopened after COVID–19 and later when Russia's invasion of Ukraine impacted global energy markets. Average annual household bills for gas and electricity increased from £1,277 in winter 2021–22 to over £4,000 by the start of 2023.

In response, the government implemented eight support schemes from 2022 to 2024 to reduce the impact of increased energy bills on homes and businesses. These schemes worked by either providing grants or by capping the wholesale energy prices suppliers could charge customers.

The Department for Business, Energy & Industrial Strategy (BEIS) had overall responsibility but in February 2023, following machinery of government changes, this passed to the newly created Department for Energy Security and Net Zero (the Department). The energy regulator for Great Britain, Ofgem, was responsible for monitoring supplier compliance with the obligations of the schemes, such as ensuring that bills were reduced to specified levels.

The Department estimates the schemes cost £44 billion. It is set to complete an evaluation of the impact of its schemes by Summer 2025 and is developing its approach to protecting consumers against future volatility in energy prices, such as considering how it could provide more targeted support for those consumers that need it most. The previous Public Accounts Committee reported on the schemes in June 2023.

Based on a report by the National Audit Office, the Committee took evidence on 6 February 2025 from the Department for Energy Security and Net Zero. The Committee published its report on 28 March 2025. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Energy bills support: an update Session 2023-24 (HC 232)
- PAC report: Energy Bills Support Session 2024-25 (HC 511)

Government response to the Committee

- 1. PAC conclusion: The Department has been slow to learn lessons about how to respond in the event of a future spike in energy prices.
- 1. PAC recommendation: Once its evaluations are finalised the Department should, within 1 month, write to the Committee setting out a summary of the key learnings from its completed evaluation for responding to any future rise in energy prices.
- 1.1 The government agrees with the Committee's recommendation.

Target implementation date: October 2025

1.2 The Department for Energy Security and Net Zero (DESNZ) has conducted lesson learnt activities during delivery for each individual scheme, and across the portfolio of schemes since 2023. Lessons have included changing the way that the department delivers support to the non-domestic energy market, in addition to how the department overcomes

barriers in providing support to 'hard to reach' consumers. The department has circulated overarching lessons learned reports internally and will share them with the Committee, along with the domestic and non-domestic evaluation reports upon their publication in Q3 2025.

- 1.3 Alongside these lessons learnt activities, the evaluations of the domestic and non-domestic Energy Affordability schemes will be fully complete and published by Q3 2025. Within one month of publication the department will write to the Committee setting out the learnings from these schemes which can be applied in responding to any future energy price crisis.
- 1.4 The Domestic Interim Process and Early Outcome Evaluations (for Great Britain and Northern Ireland) were completed and published in April 2025. These evaluations collected a wide range of evidence, including demonstrating successful deployment of schemes at pace to large numbers of households. It also highlights lessons relating to promoting awareness of the automatically delivered schemes; improving engagement of the application-based schemes (including households using alternative fuels and/or with complex relationships with intermediaries); the difficulties of targeting beyond those on means tested benefits.
- 1.5 The forthcoming non-domestic energy affordability evaluation will include lessons for delivery to this sector, as well as highlighting how the department has improved its understanding of complex energy markets.
 - 2. PAC conclusion: The Department would not yet be able to provide more targeted support to consumers and so reduce wasteful expenditure.
 - 2. PAC recommendation: The Department should, by September 2025, set out a plan for how it would be able to target support to both domestic and non-domestic consumers in the future. This should include the actions it is taking to address the challenges with data matching.
- 2.1 The government agrees with the Committee's recommendation.

Target implementation date: September 2025

- 2.2 The Warm Home Discount provides targeted support to over 3 million low-income and fuel poor households in Great Britain, and the government has consulted on expanding the scheme to support more households. The government works with energy suppliers to identify eligible households in England and Wales through data matching, providing most of the rebates automatically. The current Warm Home Discount scheme runs to March 2026. The government is taking the opportunity to review options for better targeting of future bill support beyond this point.
- 2.3 Better access to data is critical for identifying households and providing them support automatically, and the government committed in the Autumn Budget 2024 to exploring how better data use and sharing can improve the targeting of economic support, particularly in times of crisis. These are complex matters, and the department is working closely with other government departments, energy suppliers, and stakeholders to consider options for improving data sharing and data matching. The Minister for Energy Consumers is also leading a working group with Energy UK and other stakeholders to consider how the department can take further sustained action on improving affordability and accessibility of energy.
 - 3. PAC conclusion: The Department has not done enough to address the challenges of providing financial support to vulnerable consumers in the event of another crisis.

- 3. PAC recommendation: The Department should, in time for next winter, develop strategies for providing financial support to consumers at greater risk of fuel poverty. These strategies should consider how to work with organisations with helpful insights, such as registered social landlords.
- 3.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2025

- 3.2 The Warm Home Discount scheme currently supports over 3 million low income and fuel poor households with an annual energy bills rebate of £150. The government has consulted on expanding eligibility in England and Wales to all households where the bill payer (or their partner or nominee) is in receipt of means tested benefits, with a proportionate increase in the funding available through the Scottish scheme. Under the expansion, it is estimated that 1.6 million fuel poor households across Great Britain would receive the rebate, representing an increase of around 500,000 compared to the current scheme. In total the expansion of the scheme is estimated to reach a further 2.7 million households.
- 3.3 The department is considering options for better targeting of bill support schemes, including in the event of a future energy crisis. DESNZ is working closely with other government departments to unlock the data that will enable targeting support more effectively to those who need help with their energy bills. The department is working with relevant stakeholders, including advocacy charities, to inform this work. Ministers regularly meet with a range of stakeholders to discuss fuel poverty strategy, and this has included the National Housing Federation.
 - 4. PAC conclusion: The Department and Ofgem are not doing enough to ensure people falling into debt with their energy bills receive the advice and support they need from their energy supplier.
 - 4. PAC recommendation: The Department should collect data on how well suppliers are performing in providing advice and support to consumers that struggle to pay their energy bills. The Department should use this data as part of its review of Ofgem, to assess whether it has the information and powers to deal with suppliers that do not provide sufficient advice and support to consumers in debt.
- 4.1 The government disagrees with the Committee's recommendation.
- 4.2 To address the Committee's concerns, the department proposes an alternative approach, recommending that Ofgem, as the market regulator, is better suited than DESNZ to collect pertinent information and evaluate the guidance provided to energy customers experiencing debt. DESNZ takes this matter seriously and is actively working with Ofgem to refine these processes. In December 2024, Ofgem initiated a Consultation on Improving Debt Standards, focusing on enhancing supplier engagement with consumer advocacy groups and debt advice charities. This consultation also explores ways to streamline support for these organisations, ensuring they can more effectively assist their clients in discussions with energy suppliers.
- 4.3 Via licence conditions, Ofgem currently requires that energy suppliers provide clear and accessible information to customers about the support available if they are struggling to pay. This includes details about payment options, debt advice services, and relevant industry schemes.
- 4.4 The review of Ofgem is exploring whether Ofgem may need additional tools or powers to ensure that customers are protected and that Ofgem acts as a consumer champion. The Review aims to publish its outcomes in the autumn 2025.

- 5. PAC conclusion: We remain concerned that even after the crisis has subsided, UK electricity bills are the highest of the countries providing comparable data to the International Energy Agency.
- 5a. PAC recommendation: The Department should set out a timetable for policy decisions to reduce electricity bills through its previous commitments to rebalance the costs of electricity and gas.
- 5.1 The government agrees with the Committee's recommendation.

Target implementation date: July 2025

- 5.2 The UK has a particularly high ratio of residential electricity price to gas price compared to many countries in Europe. The UK's electricity price does not reflect the cheaper wholesale price of clean energy. This means low carbon technologies can be more expensive to run than fossil-fuel powered alternatives. The price disparity between electricity and gas needs to be addressed to make it more attractive for consumers to install clean technologies like heat pumps.
- 5.3 Close attention is paid to the balance of costs recovered on energy bills. The department is considering a range of different options to ascertain which best delivers on its priorities but is mindful it is currently operating in a difficult fiscal environment.
- This is a complex issue and there are difficult decisions to be made which must be informed by robust research and analysis. The department will ensure it keeps fairness and affordability at the forefront of its mind throughout this process.
- 5.5 The government will set out proposals for rebalancing domestic energy bills in due course.
 - 5b. PAC recommendation: The Department should set out a timetable for implementing the proposals for change it has identified from its review of electricity market arrangements.
- 5.6 The government agrees with the Committee's recommendation.

Target implementation date: September 2025

- 5.7 No decision has been taken yet on whether to adopt Zonal Pricing or Reformed National Pricing. The Review of Electricity Market Arrangements (REMA) programme has committed to publish a decision by mid-2025, to align with the Contracts for Difference (CfD) Allocation Round 7 auction. Once Ministers have made decisions on market reform and policy design, the programme will progress work to prepare for future legislative requirements. The department will provide the Committee with a timetable for implementing the proposals for change.
 - 6. PAC conclusion: The Department has more to do to convince Parliament that it has a robust plan for ensuring security of energy supply to meet increasing demand.
 - 6a. PAC recommendation: The Department should set out in its Treasury Minute response how it will make sure there is capacity in the grid when there is low generation from renewable energy during periods of calm weather, including from wider technologies like nuclear.

6.1 The government agrees with the Committee's recommendation.

Recommendation implemented: June 2025

- 6.2 The Capacity Market (CM) is the department's primary mechanism to ensure supply meets demand and delivers electricity security. An assessment is made annually of the capacity required to meet peak demand in four years' time and, through the CM, the majority of capacity is secured well in advance. The rest is secured one year in advance, based on the latest demand forecasts. This ensures the grid has enough capacity available to meet the statutory Reliability Standard, which is the department's measure of adequate levels for security of supply.
- 6.3 The variable nature of renewables makes it critical that the grid has sufficient flexible capacity that can be ramped up quickly when renewable generation is low. The UK continues to rely on unabated gas as the main mature, reliable technology capable of providing long duration flexibility when necessary.
- 6.4 Other technologies like nuclear provide important baseload capacity and the department works closely with the market to understand how the capacity provided by nuclear may change as reactors come on and offline.
- 6.5 The department is currently focused on maintaining existing flexible capacity to ensure security of supply, and will be implementing a number of changes to the next CM auctions to:
- a. Support the economic case for investment in ageing plants by making it easier for plants to access three-year 'refurbishing' CM agreements.
- Introduce pathways to allow unabated gas plants to transfer from the CM to a
 Dispatchable Power Agreement, enabling conversion to power generation with carbon
 capture and storage. This aims to reduce investor concerns about plants becoming
 stranded assets.

6b. PAC recommendation: The Department should, in time for next winter, work with the National Energy Systems Operator to explore ways of improving reporting on energy supply issues and how they are handled to help improve public and Parliamentary understanding of the scale of these risks and how they are being managed.

6.6 The government agrees with the Committee's recommendation.

Target implementation date: December 2025

- 6.7 The National Energy System Operator (NESO) is responsible for balancing electricity supply and customer demand on a second-by-second basis. During periods of electricity supply issues, such as tight electricity margins, NESO are responsible for all operational actions and communicating these actions with the public.
- 6.8 While NESO is operationally independent from government, it is important DESNZ and NESO work together to ensure consistent and clear messaging during periods of supply issues. Following the Electricity Margin Notice (EMN) in January 2025, DESNZ and NESO have worked to update response and communications procedures, applying learnings to:
- Build in more educational content and consider different audiences providing clear explanations of any supply issue to prevent the spread of misinformation.
- Reframe communication lines to highlight upfront that there continues to be enough electricity to meet demand in the presence of live market notices.

6.9 Plans and process for how supply issues are managed and reported between NESO and DESNZ are set out in the <u>National Emergency Plan 2023: Downstream gas and electricity</u>, which is published on GOV.UK. Following winter 2024-25 and learnings from incidents including the January Electricity Margin Notice (EMN), Storm Darragh and Eowyn and the fire at North Hyde Substation which saw the closure of Heathrow airport, the NEP will be updated by DESNZ later this year (2025) to ensure it remains an accurate summary of the department's response procedures.

Twentieth Report of Session 2024-25

Department for Culture, Media and Sport

DCMS management of COVID-19 loans

Introduction from the Committee

Organisations in the culture and sports sectors were required to close by law on 23 March 2020 when the UK entered the first national lockdown, which immediately meant that they faced reduced audience, visitor and spectator numbers, severely reducing their income, while paying ongoing costs. Over the period October 2020 to March 2022, the Department for Culture, Media and Sport (the Department) lent £474 million to 120 borrowers in these sectors through three separate schemes, to help these bodies survive the pandemic. The Department appointed two of its arm's–length bodies, Arts Council England and Sport England, as its loan agents for day–to–day monitoring and management of the loans, but decision–making rests with itself. It then, in October 2021, brought these loans together in one loan book.

By October 2024, just under half of borrowers had started repaying their loans, paying the Department £41 million in total, 97% of expected repayments. As at October 2024, nine borrowers (two on the culture side and seven on the sports side), which had collectively received loans totalling £46 million, had become insolvent. Over half of borrowers had still to make any loan repayment, and loans of over £400 million were outstanding. The Department had also incurred costs of about £17 million in managing the loan book over the last three years.

Based on a report by the National Audit Office, the Committee took evidence on 10 February 2025 from the Department for Culture, Media and Sport. The Committee published its report on 2 April 2025. This is the government's response to the Committee's report.

Relevant reports

- NAO report: <u>DCMS's management of its COVID-19 loan book</u> Session 2024-25 (HC 472)
- PAC report: <u>DCMS management of COVID-19 loans</u> Session 2024-25 (HC 364)

Government response to the Committee

- 1. PAC conclusion: There have been severe weaknesses from the start in the Department's arrangements for managing its loan book.
- 1. PAC recommendation: The Department should address current weaknesses in the management of its loan book including simplifying the management arrangements and ensuring it has the appropriate skills and expertise it needs for the future available to it.
- 1.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

1.2 DCMS's Loan Book management refers to loans issued to selected organisations as part of the broader Culture Recovery Fund (CRF) and Sport Survival Package (SSP) COVID-19 interventions. These packages were originally designed to ensure no sport or cultural organisation would go insolvent as a result of COVID-19 restrictions, with loans awarded to organisations able to demonstrate eligibility and financial need. The loan terms included a repayment holiday, allowing organisations time to recover before repayments commenced.

This time also allowed the department to enhance its capability and capacity to manage the loan book.

- 1.3 The Loan Book Management programme has two clear objectives, which are followed by all delivery partners. The financial objective is always considered first:
- Maximising financial return to the Exchequer (the "financial objective"); whilst
- Balancing the department's long-standing and enduring interest in protecting the long-term sustainability of the country's sporting and cultural sectors and the benefits they generate (the "policy objective").
- 1.4 The department took steps to ensure it had a robust model in place, having analysed a range of options and taken external advice. This has ensured that the department has received 97% of the repayments scheduled at the date of the NAO report, which demonstrates the positive performance of the department's loan book management approach.
- 1.5 The department will be undertaking a strategic review of its loan book management in this financial year. This will involve a review of the efficiency and effectiveness of the current operating model, including an external evaluation. The review will consider alternative management options and is further referenced in the department's response to recommendation 3.
 - 2. PAC conclusion: The Department's management of its contract with PwC has been poor.
 - 2. PAC recommendation: The Department should ensure that PwC delivers the full additional functionality required to the loan management system before September 2025 at the very latest and for no more than £300,000, and should begin preparations now for the approaching end of PwC's original contract.
- 2.1 The government agrees with the Committee's recommendation.

Recommendation implemented: March 2025

- 2.2 The full Loan Management System (LMS) Version 2 (V2) functionality, as scoped by the department, was implemented in March 2025 for under £300,000 and in line with the committed plan.
- 2.3 The original PwC contract, which expired in March 2025, has been extended for a further year, as permitted through the original tender, to preserve business continuity and ensure appropriate support remains in place for LMS V2 functionality. The strategic review of the loan book (referenced in 1.5) will inform the requirement for a Managed Service Provider. If the role is to be retained, the Managed Service Provider contract will be re-tendered in line with appropriate government procurement guidelines and with an expectation that no further variations of the current PwC contract will be required.
 - 3. PAC conclusion: The Department does not yet know which options for the loan book's future management would provide best value for the taxpayer in the long term.
 - 3. PAC recommendation: The Department should assess which long-term strategic options for the loan book, including, for example, its sale, would provide best value for the taxpayer.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 3.2 The department continues to keep its long-term strategic options under review. The department commissioned external advice on its strategic options in 2022, which determined the operating model that provided the greatest value for money for the taxpayer. At that point in time, a sale was not a viable option, including due to the lack of repayment history available to the department.
- 3.3 The department set out a plan in the original business case to revisit its strategic options regarding the loan book when the programme had reached steady state. As all borrower repayment holidays come to an end in September 2025 and the programme is more mature, with a strong repayment record, the department will be undertaking a review of the programme to re-assess its strategic options. The strategic review of the loan book programme, to be completed this financial year (2025-26), will assess the department's strategic options including, but not limited to, a sale or partial sale of the loan book. The review, and its recommendations, will set the strategic direction for the future of the loan book.
 - 4. PAC conclusion: The Department is being overly optimistic in the management of its loan book in the face of continuing uncertainty over future repayments.
 - 4a. PAC recommendation: The Department should revisit its estimates of expected repayment levels and insolvency rates by December 2025 to reflect its experience once all borrowers have started to make repayments.
- 4.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2025

- 4.2 Each year the department makes a number of adjustments as part of its Annual Report and Accounts to reflect each borrower's individual circumstances and recognise an expected credit loss, in line with International Financial Reporting Standards (IFRS 9). This work considers a number of factors, including external probability of default scores obtained via a credit rating agency to assess how much we expect to recover on each loan. For 2024-25, the department has also manually adjusted the expected credit loss for borrowers where there are unique circumstances, not reflected in credit scores, that could impact on future repayment.
- 4.3 However, the end of the repayment holiday period in September 2025 for all borrowers provides the appropriate time to revisit the department's strategic repayment forecasts. DCMS will be undertaking further cost, repayment and insolvency modelling through the department's strategic review.
 - 4b. PAC recommendation: The Department should demonstrate a tough approach on behalf of taxpayers to managing those borrowers in trouble, including when considering these borrowers for any future additional financial support, such as grant funding or further loans from the Department.
- 4.4 The government agrees with the Committee's recommendation.

Recommendation implemented: March 2025

4.5 The government has been clear that these loans must be repaid, and it remains committed to taking all necessary steps to safeguard taxpayers' money. This principle has consistently guided the department's decisions, which have focused on maximising financial returns to the Exchequer.

- 4.6 With regard to future additional financial support, after a strict and thorough assurance process, grants are typically awarded to support specific projects or activities; therefore, the CRF and SSP schemes have been kept separate from other grants intended to deliver a public benefit in line with their respective funding purposes. The department has no current plans to provide further direct loans to sport and culture organisations or the sector more widely. The loans previously issued were a pragmatic response to exceptional circumstances.
 - 5. PAC conclusion: The Department is displaying an inconsistent approach to its engagement with professional sports.
 - 5. PAC recommendation: The Department should work with Sport England to compile a strategy for engaging with borrowers in future in order to ensure that they engage consistently and fairly with different sports as more borrowers start to repay their loans.
- 5.1 The government agrees with the Committee's recommendation.

Target implementation date: November 2025

- 5.2 Every borrower is treated in line with the department's loan book objectives. The department maintains regular communication with its borrowers through its Loan Agents. The department has tailored its approach to different borrowers to reflect their individual circumstances including the size of their loan and therefore impact on the Exchequer.
- 5.3 In line with the NAO's recommendation C (page 14), the department is developing a comprehensive borrower engagement plan that builds on existing strategies already implemented by Loan Agents. The plan will be guided by core principles that define the department's approach to borrower engagement and will help to ensure decisions are applied appropriately across the loan portfolio. It will also include medium-term strategies that link key borrower and loan characteristics to appropriate engagement methods, aligned with the loan book's current priorities and operating model.
 - 6. PAC conclusion: Owing to a conflict of interest, the Department has allowed a gap to arise in accountability to Parliament for a significant amount of public money relating to the loans it made to rugby union.
 - 6. PAC recommendation: The Department should consider alternative arrangements for filling the accountability gap to Parliament relating to rugby union loans, for example involving the Permanent Secretary of another department, who could be appointed as the Accounting Officer for this item.
- 6.1 The government disagrees with the Committee's recommendation.
- 6.2 The Permanent Secretary wrote to PAC on this matter on <u>1 April</u> and <u>12 May</u> 2025 to ensure the Committee has clarity around the specific Accounting Officer arrangements.
- 6.3 The department will continue to liaise with the Treasury to follow best practice, ensure consistency with Managing Public Money guidance and to ensure that there is appropriate accountability to Parliament relating to Rugby Union loans.
- 6.4 To summarise the arrangements, Accounting Officer decisions on Rugby Union are delegated. The department continues to believe that accountability is best achieved by having a Director General within the department as an Additional Accounting Officer, rather than a Permanent Secretary from another department.

- 6.5 The Director General for Strategy and Major Events at DCMS has now been appointed as Additional Accounting Officer for Rugby Union matters. This is a continuation of the existing arrangements and is in line with HM Treasury's Managing Public Money guidance which states that after declaring the conflict other individuals can have delegated responsibility to make decisions.
- 6.6 The arrangements in relation to Rugby Union on this matter are also set out in the DCMS Annual Report and Accounts, most recently for 2023-24.

Twenty-First report of Session 2024-25

Department of Health and Social Care

Fixing NHS Dentistry

Introduction from the Committee

The Department of Health and Social Care (DHSC) is responsible for overall healthcare policy in England. The Government recently announced that over the next two years NHS England (NHSE), will be brought into DHSC, but in the meantime it is an arm's length body of DHSC, and is responsible for the implementation of health services in England, including NHS dentistry. Dentistry is delivered by independent dental practices, that enter into a contract with integrated care boards (ICBs), who are responsible for commissioning NHS dental care under delegation from NHSE.

Overall spending on NHS dentistry came to £3.11 billion in 2023–24, a fall from £3.66 billion in 2019–20. Access to NHS dentistry was affected by the COVID–19 pandemic, when the proportion of the adult population seen by an NHS dentist fell from 49% in the 24 months up to March 2020 to 34% in the following 24 months up to March 2022. While this recovered to 40% by March 2024, access remains below pre–pandemic levels. In 2024 the then government announced its dental recovery plan. The plan had three components: four initiatives to deliver more than an additional 1.5 million courses of treatment in 2024–25 at a cost of £200 million; Smile for Life (a focus on prevention and oral health in children); and measures to support the dental workforce.

Based on a report by the National Audit Office, the Committee took evidence on Thursday 13 February 2025 from the Department of Health and Social Care. The Committee published its report on Friday 4 April 2025. This is the government's response to the Committee's report.

Relevant reports

- NAO report: <u>Investigation into the NHS dental recovery plan</u>— Session 2024-25 (HC 308)
- PAC report: Fixing NHS Dentistry Session 2024-25 (HC 648)

Government response to the Committee

1. PAC conclusion: Minor changes to a contract that is not fit for purpose have failed to incentivise dental professionals to undertake sufficient levels of NHS work, and while more fundamental reform has been needed for decades there is still no sign of progress.

1a. PAC recommendation: DHSC and NHSE should set out in their Treasury Minute response what they believe a realistic timetable would be if a decision to replace the existing dental contract with a new one is taken by ministers. This should include how they will consult on reforms with stakeholders and the public.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: to be advised

1.2 To rebuild dentistry in the long term, work on the government's ambition to reform the dental contract with a shift to focus on prevention and the retention of NHS dentists is underway. There are no perfect payment models and careful consideration needs to be given to any potential changes to the complex dental system so that genuine improvements for patients and the profession can be delivered. There are risks of destabilising the current

system, and a realistic timetable for the introduction of a new contract will be determined by the scale of changes under consideration and following consultation.

1.3 The government is continuing to work with the British Dental Association and other representatives of the dental sector to deliver the shared ambition to improve access to treatments for NHS dental patients, whilst at the same time, considering what other improvements can be made to incentivise the workforce to deliver more NHS care. The government recognises the importance of working with the wide range of dental care professionals, commissioners and importantly, patients and the public, to inform a new and improved dental contract for England, upon which the government expects to consult publicly.

1b. PAC Recommendation: DHSC and NHSE should explain what steps can be taken to maintain patient access to dental services while a new contract is being negotiated.

1.4 The government agrees with the Committee's recommendation.

Recommendation implemented: June 2025

- 1.5 Reforming the dental contract needs careful consideration and this will take time. In the meantime, the government is addressing the immediate challenges for patients trying to access NHS dental care by delivering 700,000 extra urgent dental appointments per year and recruiting dentists to where they are most needed. Integrated Care Boards (ICBs) began making these extra appointments available from 1 April 2025. To support those areas which have struggled to recruit and retain NHS dentists, the Golden Hello scheme will see up to 240 dentists receiving payments of £20,000 to work in those areas that need them most for three years. Since the scheme was introduced 45 dentists have been recruited and are in post, a further 36 dentists are recruited and yet to start in post. 250 posts are currently advertised (as of March 2025).
- 1.6 In addition to these short term actions, the government is also developing some changes to the current contract which will focus on embedding urgent care delivery into the core contract; supporting access for higher needs patients; encouraging increased use of preventative dentistry and greater use of the wider dental team; helping dental teams to feel part of the NHS; and supporting them to improve the quality of their care.
- 1.7 Subject to consultation and any necessary regulatory changes, the government would expect to implement any such amendments to the current contract in the 2026-27 financial year.

1c. PAC recommendation: NHSE and DHSC should also set out what their vision is for improving preventative care and promoting good oral health, providing an update on any wider preventative oral healthcare work that NHSE and DHSC are considering to support oral health outcomes.

1.8 The government agrees with the Committee's recommendation.

Recommendation implemented: December 2024

- 1.9 The <u>Plan for Change</u> has already set out the government's commitment to addressing the main underlying drivers of ill-health and tackling persistent inequalities in health. This includes a shift from sickness to preventing illnesses before they happen.
- 1.10 As a first step to improve oral health, the government has introduced a <u>national</u> <u>supervised toothbrushing programme</u> for 3-5-year-olds in the most deprived areas of England and announced the <u>expansion of water fluoridation in the North East of England</u> to reach a

further 1.6 million people. The government is also working with all sectors of the food industry to make further progress on reducing levels of sugar in the everyday food and drink people buy and creating a smoke-free generation. This will address some of the main risk factors for poor oral health.

- 1.11 The government is committed to rebuilding NHS dentistry in the long-term, including a shift to focus on prevention.
 - 2. PAC conclusion: The dental recovery plan was never going to deliver its headline ambition that everyone who needs to see an NHS dentist would be able to, and has failed even to deliver the hoped for 1.5 million additional courses of treatment in 2024–25.
 - 2a. PAC recommendation: DHSC and NHSE must publish their evaluation of the dental recovery plan and what was spent on it. They should write to the Committee as soon as is practical to confirm their final analysis of the plan's performance in 2024–25, including details of:
 - how many additional treatments the plan as a whole delivered;
- 2.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2025

- 2.2 NHSE is carrying out analysis of the main initiatives which were planned to result in additional appointments being delivered: the New Patient Premium, Golden Hellos and the uplift to the minimum Unit of Dental Activity (UDA) rate. The government decided not to implement a national programme of mobile dental vans and so this will not be included in this analysis. The impact of these 3 initiatives will be assessed using changes in activity claims and UDAs delivered. In line with NHSE's regular data collection process and usual reporting timelines for dental contractors to submit returns, NHSE expects all data for 2024-25 to have been collected by end of July 2025. NHSE will then be in a position to run further analysis and provide a detailed breakdown for each of the initiatives individually. This should be completed by end of August 2025 and NHSE will write to the Committee in the Autumn to set out the results of this analysis.
- 2.3 In addition to this analysis, NHSE has carried out focus groups with stakeholders to understand their views on the New Patient Premium and will also undertake an evaluation of the Golden Hello scheme, due to be completed and shared with ministers by Summer 2025. This will be published alongside the main evaluation in Autumn 2025.

2b. PAC recommendation:

- for each of the four main initiatives a breakdown of what they individually achieved;
- 2.4 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2025

2.5 NHSE will carry out analysis of how many additional appointments were delivered by the 3 main initiatives in the dental recovery plan as set out in response to recommendation 2a. The government decided not to implement a national programme of mobile dental vans and so this will not be included in the analysis.

2c. PAC recommendation:

- the final amount spent on each initiative; and
- 2.6 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2025

- 2.7 Due to the two-month window for activity claims to be submitted by dental contractors, the data necessary to provide this confirmation will be available from Summer 2025. Factoring in time for analysis of this data NHSE would expect to be able to report on the impact of the individual initiatives by Autumn 2025.
- 2.8 The exception to this is spending on dental vans which is anticipated to be £0 as no additional Integrated Care Boards (ICBs) have opted to commission a new dental van in 2024-25.

2d. PAC recommendation:

- how far the performance in the 2024–25 plan can be continued into 2025–26.
- 2.9 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 2.10 The New Patient Premium ended in March 2025. Recruitment to golden hello posts is continuing in the 2025-26 financial year, subject to an evaluation as to whether this policy is delivering the desired outcomes. This initial evaluation is due to be completed and shared with ministers by Summer 2025.
- 2.11 Delivery of care by dentists recruited to these posts will continue into 2025-26 and beyond whilst they remain in post. The incentive is paid over three years, and the expectation is that dentists recruited to these posts will remain for at least this minimum period. There will also be longer term benefits arising from the increase to the minimum Units of Dental Activity (UDA) value.
 - 3. PAC conclusion: DHSC and NHSE's modelling of what might be achieved, and how much this would cost was wrong and it took too long to identify the error, raising wider concerns about the quality assurance processes in place for such plans.
 - 3. PAC recommendation: In their Treasury Minute response to this report DHSC and NHSE should set out how they are strengthening their own analytical capabilities in dentistry, and explain what will change in practice as a result of dentistry being designated as 'business critical'.
- 3.1 The government agrees with the Committee's recommendation.

Recommendation implemented: June 2025

3.2 NHSE has immediately put additional short-term analytical resources into its Dental analytical work supporting the modelling of dental contract changes and reform. In addition, NHSE are undertaking a lessons learnt exercise to fully understand the key causes of the modelling error, and how to decrease the risk of similar problem occurring in the future. The outcome will be an internal report documenting this and setting out the recommendations for improvement. This is due in Summer 2025.

- 3.3 In the short term, with the integration of NHSE and DHSC the analytical teams are now working more closely together which provides the opportunity for greater levels of analytical quality assurance. The level of analytical input into dental analysis in the medium term, is likely to be determined as part of the work involved with integrating NHSE and DHSC.
- 3.4 NHSE has an established standard "Business Critical Model" process for assessing all modelling work. As part of this assessment some specific models may be designated as business critical where they have the potential for significant patient, financial or operational impact. These models will receive additional scrutiny and assurance, this process is overseen by the Business Critical Models Oversight Group (BCMOG).
- 3.5 From April 2025, dental modelling relating to future changes to the contract was incorporated within this process, overseen by the BCMOG.
 - 4. PAC conclusion: The dental recovery plan relied on centrally planned and imposed initiatives that ultimately failed to positively influence the amount of care delivered by dental practices.

4a: PAC recommendation: NHSE and DHSC must in their future plans for NHS dentistry:

- clearly articulate how they will improve on previous efforts to co-ordinate between central and local initiatives; and
- 4.1 The government agrees with the Committee's recommendation.

Recommendation implemented: April 2025

- 4.2 Whilst NHSE sought to engage ICBs and regional colleagues in the development of the Dental Recovery Plan (DRP) NHSE acknowledge that there is more to do to strengthen relationships, and this is an ongoing activity. Local areas know the needs of their population best and are best placed to make decisions about how care is delivered and the priorities for investment. Since the DRP was published NHSE has taken active steps to engage with ICB and regional colleagues on key areas of government policy, evidenced by our work with ICBs in preparing for the delivery of the government's commitment on 700,000 additional urgent dental appointments from April 2025.
- 4.3 The aim of this engagement has been to understand ICB concerns and to ensure a shared understanding of the policy and how it is to be implemented.
- 4.4 NHSE has also undertaken engagement with ICB and regional colleagues on the detail of the Payment and Quality reforms planned for 2026. This will be further enhanced by ICBs, and other stakeholders, having the opportunity to engage in a wider consultation.
- 4.5 The government continues to engage with key stakeholders and representatives of the dental sector to deliver the shared ambition to reform the dental contract in order to improve access to treatments for NHS dental patients. ICBs are crucial to achieving this ambition.

4b. PAC recommendation:

- explain how they intend to support ICBs to innovate within their commissioning powers, while holding them to account for improving dentistry in their areas; and
- 4.6 The government agrees with the Committee's recommendation.

Target implementation date: December 2025

- 4.7 In October 2023 NHS England published guidance for ICBs on the use of flexible commissioning. NHSE intend to publish further guidance and examples of good practice in flexible commissioning in Winter 2025.
- 4.8 ICBs will be held to account through the governance processes described in the NHSE Operating Model and through the planning process specifically for delivery of the additional 700,000 urgent care appointments.

4c. PAC recommendation:

- explain how they intend to support ICBs where, contrary to Government initiatives to expand access to dental treatment, practises may be experiencing a reduction in funding for 2025–26.
- 4.9 The government agrees with the Committee's recommendation.

Recommendation implemented: April 2025

- 4.10 Although the government agrees with the Committee's recommendation, NHSE would also note that there has been no reduction in dental funding in 2025-26 and that the dental ringfence is being extended into 2026-27 to provide further support to ICBs. The value of the dental ringfence has increased from £3,974 million in 2024-25 to £4,104 million in 2025-26- an increase of 3.29%. Dental contract values for 2025-26 will be uplifted (backdated to April 2025) once ministerial decisions have been taken in response to DDRB recommendations.
- 4.11 Where there have been changes to individual practice funding levels this will have been because of either:
- practices asking to reduce their NHS commitment, or
- ICBs taking steps to release monies from persistently under-delivering contractors to enable these monies to be used to buy care from providers who can deliver.
- 4.12 Cash reductions could also be possible where ICBs are recovering funding paid for activity which was not delivered in the previous year. All these scenarios support access to dental treatment and best value for public money.
- 4.13 Immediate actions to support ICBs to expand dental access in 2025-26 include the continuation of the dental ringfence to signal the importance of maximising the dental budget to secure care, inclusion of the manifesto commitment for an additional 700,000 urgent care appointments in Planning Guidance and ongoing support for Golden Hello payments to new dentists. Delivery of the 700,000 additional urgent care appointments will be monitored regularly and remedial action taken with regions and ICBs where necessary.
 - 5. PAC conclusion: DHSC and NHSE have not undertaken the analysis needed to understand the actual cost of delivering NHS dental care, without which any efforts at reform will fail to address fundamental issues around the affordability of NHS work.
 - 5. PAC recommendation: DHSC and NHSE should commit in their Treasury Minute response to conducting and publishing analysis of the actual costs of providing NHS dental care as part of any future work on reforms to NHS dentistry, reflecting the full range of complexities of treatments that patients might need. This should include an explanation of how the current structure of payments to dentists, in terms of the range and complexity of treatment, has different impacts depending on the deprivation of the community served.

5.1 The government agrees with the Committee's recommendation.

Recommendation implemented: June 2025

- 5.2 The government is conducting analysis on the 'actual costs' of providing dental care and engaging with the BDA on this work, which the government expects will be published in due course.
- 5.3 The government is working to reform the dental system, and in the interim have made vital changes to how dentists are paid within the current UDA system, for example, through fairer payment for more complex band 2 treatments, in turn incentivising access for patients with a need for higher volume or more complex treatment within band 2.
- 5.4 The government recognises that different communities will have different needs and that there is a link between deprivation and higher need for dental care. The national contract provides for the breadth of treatments that could be needed by different populations and it also enables flexible commissioning so that ICBs can commission tailored dental programmes and initiatives to meet the specific needs of their local population. ICBs are responsible for commissioning NHS dentistry to meet the needs of the local populations, as well as undertaking oral health needs assessments to identify areas of need.
 - 6. PAC conclusion: Without a workforce sufficiently supported to deliver NHS dental care, there will be no future for NHS dentistry and DHSC and NHSE have not yet done enough to address workforce issues.

6a. PAC recommendation: DHSC must:

- publish its response to the consultation on a dental graduate "tie-in".
- 6.1 The government agrees with the Committee's recommendation.

Target implementation date: Winter 2025

- 6.2 In Spring 2024, the department ran a 6-week consultation on a 'tie-in' to NHS dentistry for newly qualified dentists. The department is in the process of analysing these responses.
- 6.3 Once this process is completed, the department will carefully consider the outcome of the consultation and work with the sector to decide what can be done to improve the recruitment and retention of dentists delivering NHS work. Following this, the department will publish its response to the consultation on a dental graduate "tie-in".
- 6.4 It is important that the government considers strategically the impact such proposals would have in conjunction with other upcoming workforce initiatives, such as the refreshed Long Term Workforce Plan, and the 10 Year Health Plan.

6b. PAC recommendation: DHSC must:

- set out what more the department and NHSE intend to do to address obstacles to attracting dental professionals to carry out NHS work and close the gap between it and private work. This response must include detail on what further work is planned on skills mix and ensuring that dental practices make best use of all members of the wider dental team. This should include an explanation of how all dental professional groups will be consulted on future reforms.
- 6.5 The government agrees with the Committee's recommendation.

Recommendation implemented: June 2025

- 6.6 Incentivising dentists to carry out more NHS work and improving the retention of NHS dentists is a key part of the government's ambition to reform the dental contract. This work is underway but will take time.
- 6.7 Whilst the new dental contract is developed, the government will consider making improvements to the current system to increase access and incentivise the workforce to deliver more NHS care. These proposals could include changes which encourage greater use of the wider dental team to improve the quality of their care. The department will work with the sector to develop these changes, subject to ministerial agreement.
- The government intends to incentivise NHS dentistry to make it an attractive workplace. To reform the NHS and make it fit for the future, the government has launched a 10 Year Health Plan. The government is listening to and co-designing the plan with the public and health staff. A central part of the 10 Year Health Plan will be the workforce and ensuring that the NHS has the staff it needs to care for patients. This will be published in Summer 2025.
- 6.9 The government will publish a refreshed long term workforce plan to deliver a transformed health service over the next decade and treat patients on time again. The government will ensure the NHS has the right people, in the right places, with the right skills to deliver the care patients need when they need it. This includes consideration of all dental professionals within the dental team. The department intends to write to the Committee shortly with an update on the long-term workforce plan.

Twenty-Second Report of Session 2024-25

Department for Energy Security and Net Zero

Government's support for biomass

Introduction from the Committee

Biomass, such as plants or food waste, can be used to generate power or heat, or made into biofuel for vehicles or other uses. Since 2002, the government has provided financial support for businesses and households using biomass for power and heat because it sees biomass as a low–carbon alternative to fossil fuels, provided it comes from sustainable sources. Over that time, the use of biomass in energy production has increased significantly. For example, in 2022, biomass–fuelled power stations generated 11% of the UK's electricity, an increase of around eight percentage points compared with 2010. In 2022, 66% of the biomass fuel used in UK heat, electricity and transport was from domestic sources.

The government sees biomass as low–carbon provided it is produced from sustainable sources. If sustainable biomass is enabled with carbon capture and storage, it could generate negative emissions because biomass absorbs carbon as it grows and is then captured when burnt to generate heat or power rather than being released back into the atmosphere; although no UK biomass generators currently have the capability to capture and store carbon. The Department for Energy Security and Net Zero (DESNZ) has overall responsibility for government's approach to supporting biomass.

Based on a report by the National Audit Office, the Committee took evidence on Monday 3 March 2025 from the Department for Energy Security and Net Zero. The Committee published its report on 25 April 2025. This is the government's response to the Committee's report.

Relevant reports

- NAO report: The government's support for biomass Session 2023-24 (HC 358)
- PAC report: Government's support for biomass Session 2024-25 (HC 715)

Government response to the Committee

- 1. PAC conclusion: DESNZ has relied for too long on an untested approach to ensure biomass generators are meeting sustainability criteria for receiving financial support.
- 1. PAC recommendation: DESNZ should complete a comprehensive assessment of the strength of its current approach to gaining assurance around the sustainability of biomass.
- 1.1 The government agrees with the Committee's recommendation

Target implementation date: Autumn 2025

1.2 The government has been actively assessing its approach to sustainability assurance as part of a commitment to continuous improvement. As part of this commitment, the government is reflecting carefully on all current evaluation and audit processes, and incorporating relevant lessons learned into our plans for the new contract with Drax (and the Common Framework consultation) as part of a commitment to continuous improvement in the sustainability regime for biomass and associated monitoring and assurance. The government has identified opportunities to strengthen this regime ahead of signing the new contract and

actively seeks to learn from international best practice and evolving international regulatory frameworks.

- 1.3 This work will be strengthened further by the forthcoming appointment of an independent sustainability advisor to support the government, Ofgem, and the Low Carbon Contracts Company (LCCC) on biomass sustainability policy and practice.
- 1.4 However, it is important to recognise that the assurance arrangements under the current Renewables Obligation/Contract for Difference schemes that UK biomass plants operate under are settled until 2027 at the earliest, and the government has already worked closely and extensively with both Ofgem and external consultancies to evaluate these arrangements.
- 1.5 Moreover, the recent Ofgem investigation into Drax's sustainability reporting which led to Drax making a £25 million voluntary redress payment is evidence that the current assurance regime is working well. Breaches of sustainability reporting under the existing arrangements are thoroughly investigated, and robust action is taken when breaches are found.
 - 2. PAC conclusion: DESNZ has not made clear how its plans to strengthen the sustainability rules might work in practice.
 - 2a. PAC recommendation: DESNZ should estimate the cost and test the effectiveness of its proposals for monitoring compliance against an increased threshold for sustainability.
- 2.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2025

- 2.2 As part of the planning for the implementation of the new sustainability criteria, the department is working closely with LCCC and Ofgem to develop robust, transparent monitoring arrangements.
- 2.3 This includes assessing the cost and resource implications of any new or strengthened thresholds and Monitoring, Reporting and Verification (MRV) requirements, and ensuring that these are proportionate and represent value for money. In particular, the department is committed to ensuring that Ofgem is appropriately resourced to deliver its ongoing support for the assurance of biomass sustainability.
- 2.4 DESNZ also expects the independent sustainability advisor to play a role in ensuring the ongoing effectiveness of these strengthened sustainability arrangements.
 - 2b. PAC recommendation: DESNZ and HM Treasury should, working with Ofgem, consider the resource implications for Ofgem of introducing and then running a new oversight regime. DESNZ should set out, and publish, the steps it is taking to make sure it has the confidence that all the fuel burned at Drax is sustainably sourced; and
- 2.5 The government agrees with the Committee's recommendation.

Target implementation date: December 2025

2.6 DESNZ recognises the importance of transparency in ensuring public confidence in the sustainability of the biomass used in UK electricity generation.

- 2.7 As such, the department is considering options to publish the plans for sustainability enforcement under the new contract with Drax. The department also works closely with Ofgem and LCCC to co-develop the role both parties will play in sustainability assurance and ensure this is resourced appropriately.
- 2.8 Ofgem recover costs from the licensed companies they regulate. Licensees must pay an annual licence fee, which is set to cover Ofgem's costs. Ofgem's overall budget is agreed at a Spending Review. Any additional oversight responsibilities must be considered in the round to ensure they are proportionate and represent good value for money.
 - 2c. PAC recommendation: ... Drax should provide the Committee with the full report as produced following the review commissioned from KPMG of its Canadian supply chain processes and reporting practices, from the forests of Western Canada to the power station in North Yorkshire.
- 2.9 This is not a matter for the government to consider.
- 2.10 The reports remain the property of Drax, and the government does not hold them. DESNZ officials were given temporary access to them to understand issues that have arisen in Drax's supply chain processes and reporting, but it is important to recognise that the KPMG reports were commissioned by Drax as a confidential internal fact-finding exercise. It is therefore for Drax to decide whether they wish to release them to Parliament or the public. Ofgem has already published significant detail as to how this was considered as part of their investigation: Ofgem statement: Drax investigation and renewables obligation subsidies.
 - 3. PAC conclusion: We are not convinced the transitional support agreement between DESNZ and Drax provides good value for money for consumers.
 - 3. PAC recommendation: DESNZ should also consider how it can include clauses into the transitional support agreement to prompt Drax to begin transitioning to BECCS.
- 3.1 The government disagrees with the Committee's recommendation.
- 3.2 It is important to recognise that the proposed contract with Drax was not intended to set the path to the adoption of power BECCS for large-scale generation.
- 3.3 Rather, the priority was to secure electricity supply at the lowest cost to tax- and billpayers by ensuring that we could deliver dispatchable biomass generation to the UK grid without the additional cost of procuring this via the Capacity Market auction. The proposed contract retains optionality for a future power BECCS transition. Retaining this optionality was a secondary objective to security of supply.
- 3.4 The Contract for Difference (CfD) framework cannot bind generators to investment decisions beyond the 2027-31 contract term without effectively binding the government to a policy decision on power BECCS; the full assessment to support this decision hasn't yet been undertaken.
- 3.5 Moreover, the inclusion of contractual requirements around the transition to power BECCS would have exposed the government to an unacceptable level of legal risk, and taxpayers to unacceptable cost risks until any full assessment of power BECCS has been finalised.

- 4. PAC conclusion: The deployment of BECCS has been repeatedly delayed, even though it remains a key part of the government's plans to decarbonise the UK.
- 4. PAC recommendation: DESNZ should map a critical path showing when BECCS needs to be operational for the UK to achieve its decarbonisation goals and take concrete action to meet it. If BECCS is no longer considered to be viable, DESNZ should put in place robust contingency plans setting out how it will achieve the net carbon removals it requires and what the future of biomass will be.
- 4.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2025

- 4.2 The department's analysis suggests power BECCS technologies are part of a cost-effective pathway to meeting the UK's climate change targets. Greenhouse Gas Removal technologies (GGRs) like BECCS can support net zero targets by delivering negative carbon emissions and producing low-carbon electricity, hydrogen, or fuels.
- 4.3 The department will publish a report setting out its plan to meet carbon budgets, in compliance with the High Court's Court Order and Section 14 of the Climate Change Act 2008, in due course. The plan will set out the policies and proposals needed to meet Carbon Budgets 4-6 and the government's Nationally Determined Contributions, on the pathway to net zero by 2050.
- 4.4 The Secretary of State has commissioned an Independent Review of Greenhouse Gas Removals, led by Dr Alan Whitehead, which will consider how GGRs including BECCS can assist the UK in meeting the government's net zero targets. The review is not centred on any particular project and will consider all GGRs, with a focus on engineered GGR approaches, which includes those that are reliant on the Carbon Capture and Storage (CCS) transport and storage network, as well as those engineered approaches that are not.
 - 5. PAC conclusion: There are number of risks to the supply of biomass that need effective management.
 - 5. PAC recommendation: DESNZ should make sure it has an approach in place for identifying and then mitigating the risks to the supply of biomass, both domestically and internationally.
- 5.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2027

- 5.2 DESNZ officials continue to monitor the international and domestic biomass supply landscape, ensuring that the government is abreast of changes to regulatory arrangements, market dynamics, and other factors that drive the supply of and demand for pellets.
- 5.3 However, it is important to note that international pellet supply will continue to be vital to the delivery of UK electricity generation in the coming years. Most pellets used in the UK are sourced from the United States, where the availability of plentiful secondary materials and residue for pellet production coupled with a robust, efficient supply chain ensures that a reliable supply of pellets is available to meet the needs of UK generators.
- 5.4 Biomass pellet production at a comparable scale would not be possible in the UK given the size and productivity of available forest resources.

5.5 However, smaller-scale biomass generators can continue to be supplied by a variety of domestically sourced feedstock including wood waste, poultry litter and agricultural waste. These waste feedstocks provide a reliable source of domestic biomass supply but are not suitable for the technologies currently used by larger-scale generators.

Treasury Minutes Archive¹

Treasury Minutes are the government's response to reports from the Committee of Public Accounts. Treasury Minutes are Command Papers laid in Parliament.

Session 2024-25

Committee Recommendations: 188

Recommendations agreed: 175 (93%)

Recommendations disagreed: 13

Publication Date	PAC Reports	Ref Number
April 2025	Government response to PAC reports 1-4, 6-9	CP 1306
May 2025	Government response to PAC reports 5,10-17	CP 1328
June 2025	Government response to PAC reports 18-22	CP 1341

Session 2023-24

Committee Recommendations: 271

Recommendations agreed: 252 (93%)

Recommendations disagreed: 19

Publication Date	PAC Reports	Ref Number
February 2024	Government response to PAC reports 1-6 [80 Session 22-23]	CP 1029
March 2024	Government response to PAC reports 7-11	CP 1057
April 2024	Government response to PAC reports 12-18	CP 1070
May 2024	Government response to PAC reports 19-24	CP 1085
September 2024	Government response to PAC reports 26-29, 31, 33-38	CP 1151
October 2024	Government response to PAC reports 25, 26, 30 and 32	CP 1174

Session 2022-23

Committee Recommendations: 551

Recommendations agreed: 489 (89%)

Recommendations disagreed: 62

Publication Date	PAC Reports	Ref Number
July 2022	Government response to PAC reports 1, 3 & 10	CP 722
August 2022	Government response to PAC reports 2, 4-8	CP 708
September 2022	Government response to PAC reports 9, 13-16	CP 745
November 2022	Government response to PAC reports 11, 12, 17	CP 755
December 2022	Government response to PAC reports 18-22	CP 774
January 2023	Government response to PAC reports 23-26	CP 781
February 2023	Government response to PAC reports 27-31	CP 802
March 2023	Government response to PAC reports 32-36	CP 828
May 2023	Government response to PAC reports 37-41	CP 845
June 2023	Government response to PAC reports 42-47	CP 847
July 2023	Government response to PAC reports 48-54	CP 902
August 2023	Government response to PAC reports 55-60	CP 921

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¹ List of Treasury Minutes responses for Sessions 2010-15 are annexed in the government's response to PAC Report 52

Publication Date	PAC Reports	Ref Number
September 2023	Government response to PAC reports 62-67	CP 941
November 2023	Government response to PAC reports 68-71	CP 968
January 2024	Government response to PAC reports 72-79	CP 1000
February 2024	Government response to PAC reports 80 [1-6 Session 23-24]	CP 1029

Session 2021-22

Committee Recommendations: 362

Recommendations agreed: 333 (92%)

Recommendations disagreed: 29

Publication Date	PAC Reports	Ref Number
August 2021	Government response to PAC reports 1-6	CP 510
September 2021	Government response to PAC reports 8-11	CP 520
November 2021	Government response to PAC reports 7,13-16 (and TM2 BBC)	CP 550
December 2021	Government response to PAC reports 12, 17-21	CP 583
January 2022	Government response to PAC reports 22-26	CP 603
February 2022	Government response to PAC reports 27-31	CP 631
April 2022	Government response to PAC reports 32-35	CP 649
April 2022	Government response to PAC reports 36-42	CP 667
July 2022	Government response to PAC reports 49-52	CP 722

Session 2019-21

Committee Recommendations: 233

Recommendations agreed: 208 (89%)

Recommendations disagreed: 25

Publication Date	PAC Reports	Ref Number
July 2020	Government responses to PAC reports 1-6	CP 270
September 2020	Government responses to PAC reports 7-13	CP 291
November 2020	Government responses to PAC reports 14-17 and 19	CP 316
January 2021	Government responses to PAC reports 18, 20-24	CP 363
February 2021	Government responses to PAC reports 25-29	CP 376
February 2021	Government responses to PAC reports 30-34	CP 389
March 2021	Government responses to PAC reports 35-39	CP 409
April 2021	Government responses to PAC reports 40- 44	CP 420
May 2021	Government responses to PAC reports 45-51	CP 434
June 2021	Government responses to PAC reports 52-56	CP 456

Session 2019

Committee Recommendations: 11

Recommendations agreed: 11 (100%)

Recommendations disagreed: 0

Publication Date	PAC Reports	Ref Number
January 2020	Government response to PAC report [112-119] 1 and 2	CP 210

34

Session 2017-19

Committee Recommendations: 747

Recommendations agreed: 675 (90%) Recommendations disagreed: 72 (10%)

Publication Date	PAC Reports	Ref Number
December 2017	Government response to PAC report 1	Cm 9549
January 2018	Government responses to PAC reports 2 and 3	Cm 9565
March 2018	Government responses to PAC reports 4-11	Cm 9575
March 2018	Government responses to PAC reports 12-19	Cm 9596
May 2018	Government responses to PAC reports 20-30	Cm 9618
June 2018	Government responses to PAC reports 31-37	Cm 9643
July 2018	Government responses to PAC reports 38-42	Cm 9667
October 2018	Government responses to PAC reports 43-58	Cm 9702
December 2018	Government responses to PAC reports 59-63	Cm 9740
January 2019	Government responses to PAC reports 64-68	CP 18
March 2019	Government responses to PAC reports 69-71	CP 56
April 2019	Government responses to PAC reports 72-77	CP 79
May 2019	Government responses to PAC reports 78-81 and 83-85	CP 97
June 2019	Government responses to PAC reports 82, 86-92	CP 113
July 2019	Government responses to PAC reports 93-94 and 96-98	CP 151
October 2019	Government responses to PAC reports 95, 99-111	CP 176
January 2020	Government response to PAC reports 112-119 [1 and 2]	CP 210

Session 2016-17

Committee Recommendations: 393

Recommendations agreed: 356 (91%) Recommendations disagreed: 37 (9%)

Publication Date	PAC Reports	Ref Number
November 2016	Government responses to PAC reports 1-13	Cm 9351
December 2016	Government responses to PAC reports 14-21	Cm 9389
February 2017	Government responses to PAC reports 22-25 and 28	Cm 9413
March 2017	Government responses to PAC reports 26-27 and 29-34	Cm 9429
March 2017	Government responses to PAC reports 35-41	Cm 9433
October 2017	Government responses to PAC reports 42-44 and 46-64	Cm 9505

Session 2015-16

Committee Recommendations: 262

Recommendations agreed: 225 (86%) Recommendations disagreed: 37 (14%)

Publication Date	PAC Reports	Ref Number
December 2015	Government responses to PAC reports 1 to 3	Cm 9170
January 2016	Government responses to PAC reports 4 to 8	Cm 9190
March 2016	Government responses to PAC reports 9 to 14	Cm 9220
March 2016	Government responses to PAC reports 15-20	Cm 9237
April 2016	Government responses to PAC reports 21-26	Cm 9260

Publication Date	PAC Reports	Ref Number
May 2016	Government responses to PAC reports 27-33	Cm 9270
July 2016	Government responses to PAC reports 34-36; 38; and 40-42	Cm 9323
November 2016	Government responses to PAC reports 37 and 39 (part 1)	Cm 9351
December 2016	Government response to PAC report 39 (part 2)	Cm 9389

Treasury Minutes Progress Reports Archive

Treasury Minutes Progress Reports provide government updates towards the implementation of recommendations from the Committee of Public Accounts. These reports are Command Papers laid in Parliament.

Publication Date	PAC Reports	Ref Number
March 2025	Session 2017-19: updates on 3 PAC reports	
	Session 2019-21: updates on 1 PAC report	
	Session 2021-22: updates on 9 PAC reports	CP 1284
	Session 2022-23: updates on 41 PAC reports	
	Session 2023-24: updates on 36 PAC reports	
	Session 2017-19: updates on 5 PAC reports	
May 2024	Session 2019-21: updates on 1 PAC report	
May 2024	Session 2021-22: updates on 10 PAC reports	CP 1102
	Session 2022-23: updates on 53 PAC reports	
	Session 2023-24: updates on 6 PAC reports	
	Session 2017-19: updates on 9 PAC reports	
D 1 0000	Session 2019-21: updates on 2 PAC reports	00.007
December 2023	Session 2021-22: updates on 18 PAC reports	CP 987
	Session 2022-23: updates on 48 PAC reports	
	Session 2013-14: updates on 1 PAC report	
	Session 2017-19: updates on 11 PAC reports	
June 2023	Session 2019-21: updates on 5 PAC reports	CP 847
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	Session 2022-23: updates on 27 PAC reports	
	Session 2013-14: updates on 1 PAC report	
	Session 2017-19: updates on 16 PAC reports	
December 2022	Session 2019-21: updates on 14 PAC reports	CP 765
December 2022	Session 2021-22: updates on 38 PAC reports	01 700
	Session 2022-23: updates on 8 PAC reports	
	Session 2013-14: updates on 1 PAC report	
	Session 2017-19: updates on 27 PAC reports	
June 2022	Session 2019-21: updates on 34 PAC reports	CP 691
	Session 2021-22: updates on 30 PAC reports	
	Session 2013-14: updates on 1 PAC report	
	Session 2016-17: updates on 3 PAC reports	
	Session 2017-19: updates on 33 PAC reports	
November 2021	Session 2019: updates on 2 PAC reports	CP 549
	Session 2019-21: updates on 47 PAC reports	
	Session 2021-22: updates on 5 PAC reports	
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	Session 2010-12: updates on 1 PAC report	
	Session 2013-14: updates on 1 PAC report	
May 2021	Session 2016-17: updates on 4 PAC reports Session 2017-19: updates on 47 PAC reports	CP 424
	Session 2019: updates on 2 PAC reports	
	Session 2019-21: updates on 28 PAC reports	
November 2020	·	
	Session 2010-12: updates on 1 PAC report	
	Session 2013-14: updates on 1 PAC report	CP 313
	Session 2016-17: updates on 7 PAC reports	UF 313
	Session 2017-19: updates on 73 PAC reports	
	Session 2019: updates on 2 reports	

Publication Date	PAC Reports	Ref Number
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 1 PAC report	
February 2020	Session 2015-16: updates on 3 PAC reports	CP 221
	Session 2016-17: updates on 14 PAC reports	
	Session 2017-19: updates on 71 PAC reports	
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 4 PAC reports	
March 2019	Session 2014-15: updates on 2 PAC reports	CP 70
March 2019	Session 2015-16: updates on 7 PAC reports	01 70
	Session 2016-17: updates on 22 PAC reports	
	Session 2017-19: updates on 46 PAC reports	
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 4 PAC reports	
July 2018	Session 2014-15: updates on 2 PAC reports	Cm 9668
July 2010	Session 2015-16: updates on 9 PAC reports	0111 3000
	Session 2016-17: updates on 38 PAC reports	
	Session 2017-19: updates on 17 PAC reports	
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 5 PAC reports	
January 2018	Session 2014-15: updates on 4 PAC reports	Cm 9566
	Session 2015-16: updates on 14 PAC reports	
	Session 2016-17: updates on 52 PAC reports	
	Session 2010-12: updates on 3 PAC reports	
	Session 2013-14: updates on 7 PAC reports	
October 2017	Session 2014-15: updates on 12 PAC reports	Cm 9506
	Session 2015-16: updates on 26 PAC reports	
	Session 2016-17: updates on 39 PAC reports	
	Session 2010-12: updates on 1 PAC report	
January 2017	Session 2013-14: updates on 5 PAC reports	Cm 9407
bandary 2017	Session 2014-15: updates on 7 PAC reports	0111 0407
	Session 2015-16: updates on 18 PAC reports	
	Session 2010-12: updates on 6 PAC reports	
July 2016	Session 2012-13: updates on 2 PAC reports	
	Session 2013-14: updates on 15 PAC reports	Cm 9320
	Session 2014-15: updates on 22 PAC reports	
	Session 2015-16: updates on 6 PAC reports	
	Session 2010-12: updates on 8 PAC reports	
February 2016	Session 2012-13: updates on 7 PAC reports	Cm 9202
February 2016	Session 2013-14: updates on 22 PAC reports	OIII 9202
	Session 2014-15: updates on 27 PAC reports	
March 2015	Session 2010-12: updates on 26 PAC reports	
	Session 2012-13: updates on 17 PAC reports	Cm 9034
	Session 2013-14: updates on 43 PAC reports	
ll. 0044	Session 2010-12: updates on 60 PAC reports	Cm 0000
July 2014	Session 2012-13: updates on 37 PAC reports	Cm 8899
February 2013	Session 2010-12: updates on 31 PAC reports	Cm 8539