

Government Electricity Rebate (GER)

Annual Report 2015-2016

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Foreword

I am pleased to present our second and final annual report on the Government Electricity Rebate (GER) scheme. The report covers Scheme Year 2 (SY2) of the scheme (1 April 2015 until 31 March 2016). We provide an overview of the last year of this scheme and summarise supplier compliance and audit.

This report follows audit and compliance assessment between spring and autumn 2016. This included facilitating a response from 12 suppliers to ensure our audit recommendations were addressed, before we made our final compliance determinations. This thorough process assures us that suppliers delivered their obligations.

For the final year of the scheme we have identified that suppliers provided nearly 27 million rebates, over 99% of domestic electricity customers on the obligation setting date. This is a small increase from Scheme Year 1 (SY1), and an excellent result for consumers. This equates to around £323 million of financial support provided in Scheme Year 2. Across both scheme years, around £645 million provided by the government to domestic electricity customers.

I am delighted with the success of the second year of the scheme. We have driven best practice by enhancing SY1 guidance, increasing levels of supplier engagement, carrying out targeted audits, and monitoring supplier compliance. One specific area we focused on was ensuring there was clear guidance on providing a GER to Pre-Payment Meter (PPM) customers who, as a customer group, were harder to reach. Furthermore we worked with the Department for Business, Energy and Industrial Strategy (BEIS¹) and suppliers to ensure increased efforts were made to encourage pre-pay customers to redeem their rebates.

The GER scheme had 32 compulsory participating suppliers in Scheme Year 2, an increase of seven from Scheme Year 1. Unlike other schemes, the GER was designed to provide a rebate to all households in Great Britain with a domestic electricity account and the high-volume nature of this brought its own challenges.

I was pleased to note that no supplier was found to be non-compliant in SY2. I am also pleased that smaller suppliers and new market entrants, a number of whom had no prior experience of delivering such schemes, managed to meet their obligations in the vast majority of circumstances.

In making our compliance assessments, we retained the category of minor non-compliance introduced in SY1. We introduced this rating in the first scheme year in response to non-compliances identified which we determined to be more serious than compliant with minor contraventions but which did not warrant a determination of "non-compliant". In taking this view, we considered the relatively minor materiality of the issues involved when considered in the context of broader scheme performance.

I would like to thank all participating suppliers for their efforts over the last two years in ensuring the GER scheme was an overall success. Looking forward, we will draw upon the lessons learned and experience gained from delivering the GER scheme to drive best practice among suppliers, particularly those who have obligations to deliver rebates under the Warm Home Discount scheme (WHD).

Chris Poulton, Managing Director, Ofgem E-serve

¹ Note the Department of Energy and Climate Change (DECC) became part of the newly founded BEIS in 2016. For convenience all subsequent references are to BEIS even if the activity was undertaken by the former DECC.

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Associated Documents and Links

[Ofgem Guidance for Suppliers \(version 1.2\)](#)

[BEIS' Guidance for Suppliers](#)

[Electricity Supply Standard Licence Conditions](#)

[Ofgem's GER webpage](#)

[Secretary of State Direction](#)

Glossary of Terms

Key scheme definitions

To assist in interpreting scheme data, the following definitions should be observed. These correspond with those in Ofgem's Guidance for Licensed Electricity Suppliers document (version 1.2)²:

Cut-off date	The last date on which a domestic supplier may deliver a GER to an "eligible customer" for which the domestic supplier may make a request for reimbursement in relation to each scheme year. For Scheme Year 2 this was 28 February 2016.
Providing a rebate	A supplier tenders payment of the rebate to an "eligible customer" (eg credit sent to an account or vouchers/Special Action Messages (SAM) sent to prepayment meter (PPM) customer).
Delivering a rebate	When the customer has received the financial benefit of the rebate (eg when an account balance is credited, vouchers/SAM redeemed or cheque cashed).
Eligible customer	A domestic customer of a domestic supplier with a domestic supply contract or a deemed contract at 00:01 hours on a qualifying date.
Exception	An "eligible customer" to whom a supplier did not provide a rebate following reasonable attempt(s) to provide.
Attempt to provide not evidenced	An "eligible customer" for whom an attempt to provide a rebate by the "cut-off date" could not be evidenced.
Late provided rebate	A rebate provided to an eligible customer for Scheme Year 2 after the "cut-off date".
Outstanding customer	An "eligible customer" to whom a supplier did not provide a rebate by the end of the "payment period". Suppliers had until the "cut-off date" to attempt to provide these customers with a rebate.
Payment period	The dates during which the rebate should be provided to domestic electricity customers identified on the "Qualifying Date". This is a six-week period starting from the "Qualifying Date".
Qualifying date	The date on which a supplier must identify all of its domestic electricity customers who are eligible to receive the GER ("eligible customers"). For SY2 this was 11 October 2015.
Unredeemed rebate	When an "eligible customer" is provided a rebate but does not redeem the rebate provided (eg uncashed voucher/cheque or SAM not redeemed).

² [Government Electricity Rebate: Guidance for Licensed Electricity Suppliers](#) [version 1.2], dated 22 July 2015

Executive Summary

The Government Electricity Rebate (GER) scheme has its origins in the [Autumn Statement of 2013](#), where government committed to reducing the cost of social and environmental programmes on customer bills. The package introduced included the payment of a £12 rebate to domestic customers for two years (2014/15 and 2015/16). The GER scheme was developed and administered by Ofgem and BEIS.

The GER scheme required all domestic energy suppliers to provide a rebate, funded by the Government, to domestic electricity customers registered to them on a qualifying date. The rebate was normally credited to a customer's bill or provided in the form of a voucher or credit to a meter for pre-payment customers.

This is a report on the second year of the scheme and summarises the outcomes as well as supplier compliance. The second year of the scheme covers the period 1 April 2015 to 31 March 2016. There is also comparison between suppliers' performance in the first year and this final year of the scheme.

In SY2, obligated suppliers provided around £323m worth of rebates to consumers, representing 99.29% of the eligible customer base, or c.26.9 million rebates. Suppliers were unable to provide a rebate to around 160,000 eligible customers, representing 0.59% of total eligible customers. The remaining 0.12% was attributed to late provided rebates or instances when an attempt to provide could not be evidenced by the supplier. Around 1.2 million rebates were not redeemed by customers totalling around £14.5 million in value. Suppliers could not claim reimbursement from government for rebates unredeemed and were only reimbursed by government for rebates delivered.

We found that all 32 participating suppliers complied overall with their obligations, or had only minor non-compliances. For suppliers with minor compliance issues, we are confident that this affected a limited number of customers.

Regulatory Context

This chapter describes the background and regulatory context to the GER scheme. It provides a summary of the regulatory framework which underpins the scheme, summarises participating suppliers' obligations and explains the purpose and structure of this report.

The Government Electricity Rebate (GER) scheme

- 1.1. In the 2013 Autumn Statement, government indicated that a £12 annual "Government Energy Discount" (now known as the Government Electricity Rebate, or GER) would be paid to domestic electricity customers for each of the next two years. The payments were intended to reduce the impact of social and environmental programmes on domestic energy bills. One rebate was to be provided during the autumn of 2014 and the other during the autumn of 2015.
- 1.2. In general terms, suppliers were required to provide rebates to all domestic electricity customers they held on the qualifying date and were reimbursed by government to the value of rebates delivered. This reimbursement function was administered by the Department for Business, Energy and Industrial Strategy (BEIS).
- 1.3. The GER applied to all holders of electricity supply licences regardless of the number of domestic electricity customers they had. Unlike other schemes (eg the Energy Company Obligation (ECO) or Warm Home Discount (WHD)) there was no customer number threshold applied. This ensured the GER covered all domestic electricity customers, being available to around 27 million households in Great Britain.
- 1.4. In Scheme Year 2 there were 32 suppliers with domestic electricity customers on the qualifying date who were therefore obligated.
- 1.5. We operated a compliance assessment and auditing framework to test supplier compliance with GER obligations and worked with BEIS, who separately ensured the funds from government for this rebates were controlled.

The scheme administrators

- 1.6. BEIS was responsible for GER policy and Secretary of State Direction. Through sections 7(3)(a) and 107 of the Electricity Act (1989), the Secretary of State for Energy & Climate Change introduced a Direction, requiring suppliers to implement the Government Electricity Rebate.
- 1.7. Following consultation, we introduced electricity supply standard licence condition (SLC) modification 25D on 3 October 2014. This required licence holders to comply with this Secretary of State Direction (provided by BEIS) to implement the GER. Electricity supply licence holders were required to comply with the SLC 25D and the Secretary of State Direction. Both Ofgem and BEIS published guidance to help suppliers interpret the licence condition and Direction so they understood and delivered their obligations.

Summary of Scheme Year 2 (SY2) Supplier Obligations

- 1.8. Suppliers were responsible for providing the rebate to all eligible customers they had registered at 00:01 on the Scheme Year 2 (SY2) qualifying date (11 October 2015) regardless of billing or payment method (eg direct debit, credit or prepayment). They were required to take all reasonable steps to provide a rebate during the payment period (a six-week period immediately following the qualifying date). If unable to do so, they had until the following 28 February to provide any outstanding GER rebates.
- 1.9. There was a requirement for suppliers to report to us by 28 April 2016 including the number of eligible customers and the number of rebates provided by the SY2 cut-off date (28 February 2016). In addition they were required to demonstrate the number and value of rebates delivered and that the amount of government funding received was exactly equivalent to the value of the rebates delivered.
- 1.10. Suppliers were required to clearly label the GER on the first electricity bill or statement of account following the payment date, or otherwise notify customers in writing that they had been provided with the GER.
- 1.11. As part of our monitoring functions, we supported suppliers in delivering the GER through engaging with participants, facilitating discussions between all stakeholders and sharing best practice in delivery through our monitoring of scheme progress. An additional seven suppliers participated in SY2, all of whom had no experience of delivering such obligations.³ A further objective of ours was to help upskill those suppliers so they were able to understand the actions required by them to deliver their obligation.

Purpose of this Report

- 1.12. This report was prepared to inform the Secretary of State of supplier performance against obligations, and to inform future policy development by BEIS. The report also informs participating suppliers and interested stakeholders of the scheme's overall outcomes achieved. Furthermore, reporting in this way supports our principal objective to protect the interests of consumers, and future consumers.
- 1.13. We prepared this report based on information submitted by suppliers in their end of year compliance reports for Scheme Year 2. We reviewed these reports along with supporting evidence and asked suppliers' internal auditors to verify the reports were accurate.
- 1.14. To provide additional assurance over delivery, we commissioned external audits to review the activity of a number of suppliers, including verification of returns. To ensure external assurance was obtained over the vast majority of all eligible customers, we audited the largest suppliers.

³ The majority of environmental and social programmes which place obligations on suppliers have thresholds which exempt the smallest energy companies.

Achievements in SY2

This chapter outlines the key achievements from Scheme Year 2 focusing on the provision of rebates by suppliers, relative to the entire eligible customer base. Included is the total financial support provided and definitions to help interpret data.

2.1. In Scheme Year 2 the following was achieved across all 32 participating suppliers:

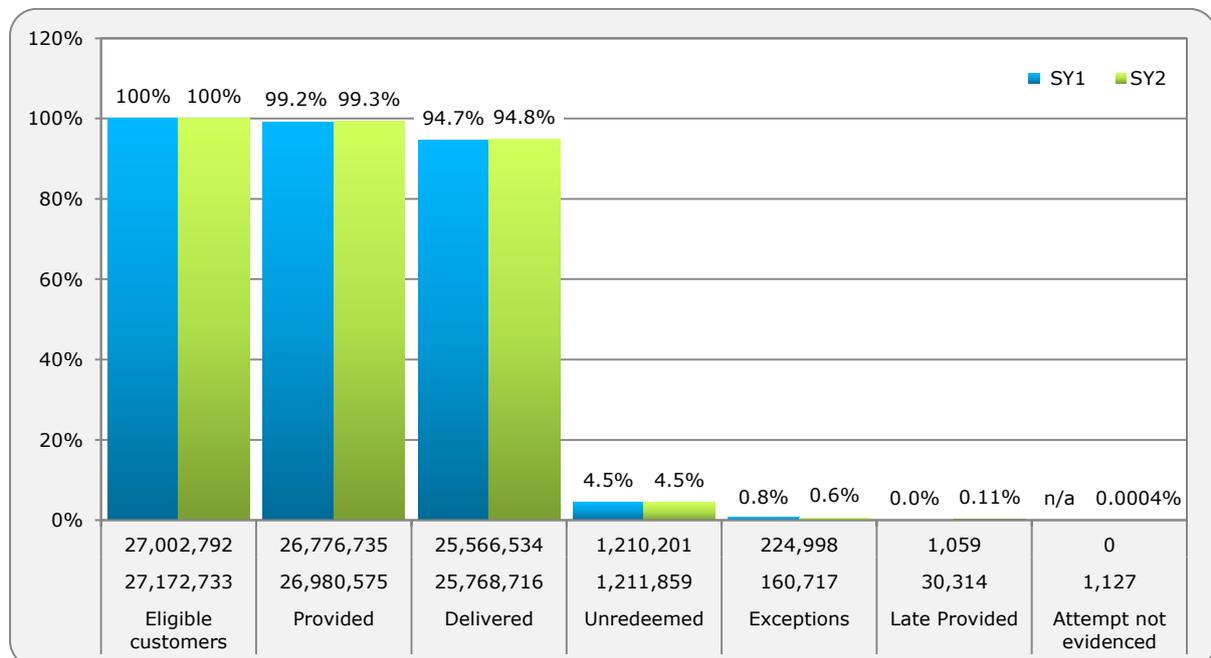
	Quantity	% of eligible customers	Financial Value
Total eligible customers	27,172,733	100%	£326,072,796
Rebates provided	26,980,575	99.29%	£323,766,900
Rebates delivered	25,768,716	94.83%	£309,224,592
Unredeemed rebates	1,211,859	4.46%	£14,542,308
Exceptions	160,717	0.59%	£1,928,604
Late provided rebates (after 28 Feb)	30,314	0.11%	£363,768
Attempt to provide rebate by 28 Feb could not be evidenced	1,127	0.004%	£13,524

- 2.2. Over 99% of eligible customers were provided a rebate, representing c.£323m worth of financial support being provided directly to customers. We consider this to be a positive outcome for consumers.
- 2.3. Suppliers reported that c.1.2m customers did not redeem their rebate. This primarily relates to circumstances where a supplier provided a rebate to a PPM customer but the customer did not take the opportunity to redeem this (eg voucher or Special Action Message). In this regard the c.£14.5m worth of rebates not redeemed is disappointing, but is largely down to customers needing to take actions, which are difficult for suppliers to influence. PPM redemption was over 70%.
- 2.4. Delivery of rebates to direct debit or credit customers was easier to achieve as the rebate was applied directly to the balance of the bill, thus there was no need for these customers to redeem the rebate.

Government Electricity Rebate (GER)

- 2.5. Exception numbers were <1% of the total population, which we considered to be within acceptable levels. There are further details on exceptions in Chapter 3.
- 2.6. Figure 1 (below) illustrates the effectiveness of GER as a rebate delivery mechanism. This shows that the policy intent has been largely met and that rebates were both provided and delivered in the vast majority of cases.
- 2.7. Of all rebates provided in SY2, 23,886,317 were provided by the “Big 6” suppliers (88.5%), reflecting their share of the domestic electricity market. The remaining 3,094,258 (11.5%) were provided by the other 26 suppliers who had identified eligible customers on the SY2 Qualifying Date.
- 2.8. From evidence gathered through end of year returns and verified through audit, we found that all 32 obligated suppliers provided a GER to between 97.9 - 100% of their eligible customer base. There is no evidence that supplier size affected rebate provision performance. This demonstrates that suppliers of all sizes have shown themselves to be effective at providing a GER to their customers.
- 2.9. We recognise that there was limited scope for suppliers to improve on SY1 rebate provision but we were encouraged that volumes of both provided and delivered rebates increased in SY2, while exceptions volumes reduced. Figure 1 (below) illustrates the comparison between SY1 and SY2 for all rebate outcome categories.

Figure 1 – SY1 to SY2 comparison for all rebate outcomes



Supplier Compliance

This chapter outlines Ofgem E-Serve’s compliance assessment activity for SY2 including a summary of the steps involved. It also outlines the compliance determination made for each of the 32 participating suppliers.

- 3.1. Paragraph 10 of the Direction requires suppliers to submit an end of year return to us for every electricity supply licence to which they are attributing eligible customers.
- 3.2. The end of year return comprised of statistical reporting and supporting narrative for each electricity supply licence that eligible customers were attributed to. In addition suppliers were required to submit an Internal Audit (IA) report.
- 3.3. On the basis of these returns and supplementary evidence (notably audit report(s)), Ofgem assessed supplier activity to ensure suppliers complied with GER obligations. Ofgem did not assess the supplier reimbursement function, which was administered and assessed by BEIS.
- 3.4. Ofgem created different levels of compliance/non-compliance to take account of the materiality and impact of non-compliances identified. The four levels of determination were:

Figure 2 – Levels of Compliance Determination

Compliant	Supplier is considered compliant based on end of year report and satisfactory audit assurances obtained.
Compliant with minor contraventions	Supplier is considered mainly compliant. Some minor contraventions were reported however these were not considered significant and the supplier appears to have implemented a suitable response.
Minor non-compliant	Supplier is considered mainly compliant, however evidence obtained highlights some limited non-compliances and/or operational weaknesses.
Non-compliant	Supplier is considered non-compliant based on end of year report and/or lack of audit assurance. Information obtained highlights significant non-compliances and/or significant operational weaknesses.

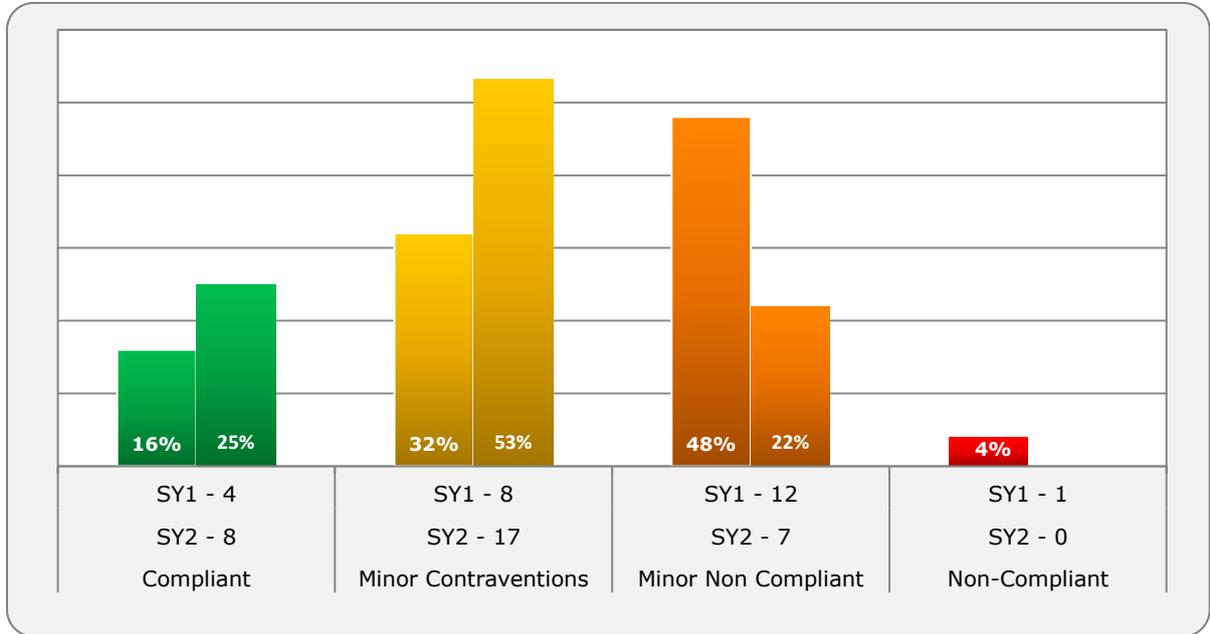
3.5. Our final determination for all 32 obligated suppliers in SY2 is summarised in Figure 3.

Figure 3 - Supplier Compliance Determination Outcomes

Supplier	Compliance Assessment Level
Axis Telecom	Compliant
British Gas	Minor non-compliant
Bulb Energy	Compliant with minor contraventions
Co-operative Energy	Minor non-compliant
E Gas and Electricity	Compliant with minor contraventions
Economy Energy	Compliant with minor contraventions
Ecotricity	Minor non-compliant
EDF Energy	Compliant with minor contraventions
Effortless Energy	Compliant
E.ON	Compliant with minor contraventions
Extra Energy	Minor non-compliant
First Utility	Compliant with minor contraventions
Flow Energy	Compliant with minor contraventions
Future Energy	Compliant with minor contraventions
GB Energy	Compliant with minor contraventions
GNERGY Limited	Compliant with minor contraventions
Good Energy	Compliant
Green Energy	Compliant
Green Star Energy	Compliant with minor contraventions
i-Supply Energy	Compliant with minor contraventions
LoCo2 Energy	Compliant with minor contraventions
nPower	Minor non-compliant
OVO	Minor non-compliant
Places for People	Compliant
Robin Hood Energy	Compliant with minor contraventions
ScottishPower	Compliant with minor contraventions
Spark Energy	Compliant with minor contraventions
SSE	Minor non-compliant
Symbio	Compliant
Tempus Energy	Compliant
Utilita	Compliant with minor contraventions
Utility Warehouse	Compliant

- 3.6. In making these determinations, we distinguished between scheme “compliance” and scheme “performance”. In this way, a supplier may be able to evidence a high degree of rebate provision (scheme performance), but nonetheless may also demonstrate a number of non-compliances with the Direction and Guidance (scheme compliance), which was taken into account when making the compliance determination.
- 3.7. For compliant suppliers (with or without minor contraventions) we identified few (or no) non-compliances with the Direction or Guidance and no further response was required. Minor contraventions could include small reporting errors or late submission of reports. Little or no customer harm arose from these contraventions.
- 3.8. For suppliers found “minor non-compliant”, we determined that no further action was required, on the basis that they had provided a suitable response to findings outlined in audit report(s). All “minor non-compliant” suppliers provided a rebate successfully to the vast majority of their eligible customers. Suppliers falling into this category typically demonstrated shortcomings in reporting and often did not demonstrate robust approaches to managing exceptions.
- 3.9. No suppliers were found “non-compliant” in SY2.
- 3.10. We were disappointed with the standard of reporting shown by a number of suppliers. Some required resubmission due to material inaccuracies. Following external audit, there were often discrepancies identified between suppliers’ records on-site and what was reported in end of year returns to us. These discrepancies were small relative to the entire customer base.
- 3.11. Although the percentage of exceptions was low (0.59%) we expected all suppliers to be able to evidence an active attempt to contact households to determine eligibility and provide a GER, where possible. In SY2, we introduced a reporting category for instances where a supplier could not evidence an attempt to provide a rebate by the 28 February 2016 cut-off date. This category represented only 1127 (0.004%) of the total eligible customers.
- 3.12. In SY2 there was a 28.5% reduction from SY1 in the overall volume of reported exceptions. Suppliers also used their own experience from SY1 to further develop exceptions handling processes and internal management controls. In addition the improvement can be attributed to the enhancement of our guidance, which outlined best practice for specific exceptions handling scenarios.
- 3.13. In SY1, 13 of 25 (52%) suppliers received either a ‘minor non-compliant’ or ‘non-compliant’ determination. One of our priorities as scheme administrator was to engage effectively with all suppliers to try to reduce this in SY2. The percentage of suppliers falling into these categories was reduced to 22% in SY2. This was facilitated through the enhancement of SY2 Guidance, review of proposals outlined in supplier notifications, and regular bilateral meetings.
- 3.14. Figure 4 (below) compares the overall compliance determinations in both scheme years. In SY2, suppliers found ‘Compliant’ and ‘Compliant with minor contraventions’ increased, while the number found ‘minor non-compliant’ decreased. Again, we consider this to be a positive outcome.

Figure 4 – Number and percentage of suppliers falling into each compliance category - comparison between SY1 & SY2



Audit Programme

This chapter outlines the purpose of the audit programme in contributing towards supplier compliance assessment, including a summary of the assurances being sought. A summary of the overall outcome is also provided.

- 4.1 As part of our monitoring functions, we ensured that suppliers complied with their obligations under the Direction and our Guidance. One way we achieved this was through an annual audit programme, which provided assurance that information was reported accurately, and which helped the supplier follow best practice in delivering obligations by recommending process improvements.
- 4.2 Ofgem and BEIS had separate functions in administering functions under the Direction. To promote efficiency of the audit programme in resources and costs, both organisations shared the same external audit programme using reports to help us perform our respective functions. Similarly, while evaluating compliance, we did not assess the supplier reimbursement aspect of the audit as this was administered by BEIS. Both Ofgem and BEIS made independent decisions based on the audit results.
- 4.3 As part of year end reporting, all 32 participating suppliers submitted an internal audit report. The purpose of the internal audit report was for suppliers to provide independent audit assurance on the accuracy of the information included in their end of year report. Internal audit reports documented the specific testing undertaken to reach the conclusions obtained. This involved outlining the source records examined, any calculations re-performed, data sources reconciled and any recommendations made.
- 4.4 Our appointed auditors carried out a total of 19 supplier audits from March to September 2016. In contrast to SY1, audit activity was conducted over two separate phases - the first commencing in late March, where suppliers' 'provided' samples were tested, and the second in June for 'exceptions' sample testing. The reason for separate phases was to support BEIS in meeting their own internal reporting requirements. The focus of these audits was to gain external assurance that:
 - Eligible customers had been correctly identified
 - Suppliers provided rebates to their eligible customers as required
 - Supplier end of year reporting was accurate.

To gain these assurances, our auditors:

- Examined source information to ensure data reported reconciled with supplier records
- Examined records for a sample of rebates provided to test compliance
- Examined records for a sample of reported exceptions to test compliance
- Undertook a process control review to determine whether suppliers could evidence reasonable attempts to provide rebates prior to determining cases as exceptions
- Reviewed supplier governance arrangements.

4.5 The breakdown of results of these audits is as follows:

Figure 5 – External Audit Rating Outcomes

	Good	Satisfactory	Weak	Unsatisfactory
External Audit ratings (<i>number of suppliers in each category</i>)	6	5	8	0

- 4.6 We agreed a scoring mechanism and tolerances with our external auditor, which were used to determine the audit rating. Following receipt of all draft reports, we assessed findings and ratings for consistency to ensure equal applicability across all suppliers.
- 4.7 Audits reports were shared with suppliers, who had opportunity to comment on the report and provide a written management response to findings. This allowed all parties to agree the report was accurate and to agree actions to address the findings.
- 4.8 Although eight audits had a “Weak” rating, these were often due to non-compliance with aspects of the Direction and Ofgem Guidance that had little impact on overall rebate provision. This often related to the management of exceptions, representing less than 1% of the total customer base, or reporting errors where there was no associated customer harm. No supplier received an ‘unsatisfactory’ audit rating in SY2.
- 4.9 For all external audit reports, we received written responses from suppliers to address points of concern and recommendations. In most cases, suppliers accepted the findings. Where they challenged findings or ratings, they were given the opportunity to have their representations considered before the final rating determination was made.
- 4.10 External audit reports, including the supplier management responses, were taken into account as part of the supplier compliance assessment to help determine the compliance levels outlined in Figure 3.

Lessons Learned

This chapter looks at the lessons learned we have learned from SY2 of the GER scheme.

- 5.1 A number of suppliers appeared to benefit from bespoke data cleansing processes before the SY2 qualifying date and/or data sweep-ups during the scheme year. We also identified that suppliers who received 'Weak' audit ratings often solely relied on BAU industry data flows to retrospectively identify and confirm eligible customers after the qualifying date, rather than undertake extra activity to enhance data quality.
- 5.2 Suppliers also appeared to benefit from continuity in staffing over both scheme years. Similarly, it was found beneficial for the external auditor to show consistency when deploying their staff to external site audits in SY2. This enabled auditors to utilise pre-existing knowledge of suppliers' systems and processes from SY1, increasing their ability to examine supplier activity.
- 5.3 In SY2, seven new suppliers participated in the scheme: Bulb, Effortless Energy, Future Energy, GB Energy, Places for People, Robin Hood Energy and Tempus Energy. All seven demonstrated effective processes for providing rebates to their eligible customers, and were noted for effective engagement and both quality and timeliness of their reporting to Ofgem.
- 5.4 The GER scheme was effective in terms of 'on-boarding' a number of smaller suppliers who had limited experience of engaging with the regulator and/or delivering scheme obligations. One of Ofgem's key roles as scheme administrator was to ensure suppliers were prepared to meet the reporting requirements for the scheme and ready to deliver their obligations ahead of the qualifying date. This was facilitated through the review of supplier notifications and regular bilateral meetings. Experience of engaging and reporting to Ofgem on GER will benefit those suppliers in adapting to future obligations they may have under other schemes, such as ECO or WHD.
- 5.5 In the vast majority of cases, suppliers were prepared for external audit visits. However, a small number were unprepared, despite adequate advance notice. We expect suppliers to be ready for all future external audits on Ofgem schemes.
- 5.6 In future, Ofgem may consider a customer population size threshold by which to apply statistical audit samples, adopting a different sample size approach with smaller suppliers. All suppliers (with the exception of volunteers) obligated under schemes such as WHD are required to have at least 250,000 customers in which case a statistical sized sample may still be considered appropriate.
- 5.7 On GER, the concept of rebates 'provided' and 'delivered' enabled us to measure both scheme compliance and scheme performance in relation to supplier obligations. WHD, which also involves the provision and delivery of rebates, will adopt the concept of 'delivered' rebates from 2016-17. Suppliers will be expected to make reasonable efforts to ensure eligible customers get the benefit of their WHD rebates, and the value of any WHD rebates provided but not delivered will be added to a future year's obligation.

Appendix 1 – Scheme Participants

GER compulsory scheme year 2 electricity suppliers

Supplier Group	Licence Names
Axis Telecom	Axis Telecom Limited
British Gas	British Gas Trading Limited
Bulb	Bulb Energy Limited
Co-Operative Energy	Co-Operative Energy Limited
E.on	E.ON Energy Solutions Limited
Economy Energy	Economy Energy Trading Limited
Ecotricity	The Renewable Energy Company Limited
EDF Energy	EDF Energy Customers Plc
Effortless Energy	Effortless Energy Limited
E-Gas & Electricity	E (Gas and Electricity) Limited
Extra Energy	Extra Energy Supply Limited
First Utility	First Utility Limited
Flow Energy	Flow Energy Limited
Future Energy	Future Energy (Supply) Limited
GB Energy Supply	GB Energy Supply Limited
GnERGY	GnERGY Limited
Good Energy	Good Energy Limited
Green Energy	Green Energy (UK) Plc
Green Star Energy	Hudson Energy Supply UK Limited
iSupply Energy	Supply Energy Limited
LoCo2 Energy	LoCo2 Energy Limited
nPower	Npower Limited, Npower Northern Supply Limited, Npower Yorkshire Supply Limited
Ovo	Ovo Electricity Limited
Places For People	Places For People Energy Supplies Limited
Robin Hood Energy	Robin Hood Energy Limited
Scottish Power	Scottish Power Energy Retail Limited
Spark Energy	Spark Energy Supply Limited
SSE	SSE Energy Supply Limited
Symbio	Symbio Energy Solutions LLP
Tempus Energy	Tempus Energy Supply Limited
The Utility Warehouse	Electricity Plus Supply Limited
Utilita	Utilita Energy Limited