



The Scottish Parliament
Pàrlamaid na h-Alba

Finance and Public Administration Committee

John Swinney MSP
Deputy First Minister and Cabinet
Secretary for COVID Recovery

Michael Matheson MSP
Cabinet Secretary for Net Zero,
Energy and Transport

Scottish Government

By email

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20 December 2022

Dear Deputy First Minister and Cabinet Secretary

Thank you for your letter dated 18 November 2022, setting out the recommended actions to conclude the work of the Joint Review of Budget on matters related to Climate Change.

The Finance and Public Administration Committee notes the agreed aim of the review as being to—

“Where feasible and proportionate within the anticipated timescales, to improve budget information on climate change – to understand and reduce spend that will ‘lock in’ future greenhouse gas emissions and increase alignment between the budget and climate change plans.”

The Committee appreciates the work that has taken place over the past two years and the efforts being made to improve transparency to support scrutiny and informed discussion on information relating to the Budget.

The Committee understands that the Fraser of Allander Institute (commissioned by ClimateXChange as a part of this review) explored practice in other countries and in

other jurisdictions across the UK, and also looked at how the Scottish Government's current approaches compare.

The Committee notes the three strands of work that are proposed in the final report from the Review, which explains that these strands represent "pragmatic and realistic next steps". The Committee also welcomes the commitment by the Scottish Government to delivering meaningful improvements, as expressed in your letter to both the Net Zero, Energy and Transport Committee and to this Committee and to continue to engage with Parliament officials and Committees as strands 2 and 3 are developed.

The Committee would, however, be keen to understand the Scottish Government's response to the more general comments around culture that are raised in the Fraser of Allander report regarding the need for robust and early assessment of policy and looks forward to receiving further information from you on this aspect of the report.

On that basis, this Committee is content with the approach set out in the final report of the joint working group and the commitment to ongoing engagement and reporting to Committees.

Yours sincerely

Kenneth Gibson MSP
Convener
Finance and Public Administration Committee