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Public Administration Committee

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Zero, Energy and Transport Committee

The Scottish Parliament  
Edinburgh  
EH99 1SP

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**Our ref: Update on implementation of the conclusions of the Joint Budget Review in relation to climate change**

08 June 2023

Dear John & Edward,

We are writing to reaffirm our commitment to implementing the three outcomes of the Joint Budget Review (JBR) as a pathway to further improving the transparency of climate-related decisions and information in the Scottish Budget, and provide an update on further work to date.

Scottish Government officials are in the process of implementing the three strands of work previously referred to in the conclusions of the Scottish Government and Scottish Parliament joint review of the budget on matters relating to climate change (JBR) in December 2022<sup>1</sup>.

**Strand 1**

The inclusion of an enhanced climate narrative within budget documentation was discharged through the 2023-24 Scottish Budget cycle, although we will also continue to look for opportunities to further improve this information in future years.

**Strand 2**

A revised approach to undertaking a climate impact taxonomy of budget lines, including expansion from solely capital to both capital and resource is currently in development. We envisage that, once fully established, this will provide a proportionate, consistent, cross-portfolio assessment across all relevant spending lines. To progress this commitment, a scoping exercise of various approaches used internationally has been carried out and we are continuing to explore and test options. In line with JBR commitments, we are working towards an enhanced taxonomy in time for the 2024-25 Scottish Budget.

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<sup>1</sup> <https://www.parliament.scot/chamber-and-committees/committees/current-and-previous-committees/session-6-net-zero-energy-and-transport-committee/correspondence/2022/joint-budget-review-report>

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### Strand 3

We are considering options for delivery of a net zero assessment which will be suitable for Scottish Government's policy making process and expect to run a pilot by the end of Quarter 4 of 2023. This will be used as a basis for further development leading to a full roll out of the Net Zero Assessment across Scottish Government in the future.

We anticipate providing a further update on JBR outcome implementation to the Committees this September. Whilst this is somewhat later than the August timing indicated in earlier correspondence, we are of the view that it will allow for a fuller update and still fall well in advance of the likely timing of the 2024-25 Scottish Budget cycle. We also look forward to ongoing engagement with both Committees in relation to this important work.

Kind regards,

**SHONA ROBINSON**

**MAIRI MCALLAN**

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