

Deputy First Minister and Cabinet Secretary for
Finance

Shona Robison MSP

A b c d

Cabinet Secretary for Transport, Net Zero and Just
Transition

Màiri McAllan MSP

T: 0300 244 4000

E: scottish.ministers@gov.scot

Kenneth Gibson MSP
Convener of Finance and Public Administration
Committee

Edward Mountain MSP
Convener of the Net Zero, Energy and Transport
Committee

10 October 2023

Dear Conveners,

Update on implementation of the conclusions of the Joint Review of the Budget as it relates to climate

We are writing to provide a further update on the continuing work Scottish Government officials have been carrying out to implement the three strands of work referred to in the conclusions of the Scottish Government and Scottish Parliament joint review of the Budget on matters relating to climate (JBR) published in December 2022¹.

Strand 1 – The inclusion of an enhanced climate narrative within budget documentation

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.

A revised approach which involves expansion from solely capital to both capital and resource has been developed. This revised methodology for taxonomy of the Scottish Budget will be applied to the 2024-25 spending lines.

¹ <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>

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

Strand 3 – Establish a government-wide Net Zero Assessment to improve how carbon assessment is embedded in policy making and spending decisions

To progress the commitment to implement a Net Zero Assessment, an indicative methodology has been developed and a pilot has been scoped. The pilot will commence before the end of the calendar year as an iterative process with ongoing assessment of its effectiveness.

We hope this letter provides both Committees with assurance around the progress that the Scottish Government has made, and will continue to make, around implementation of the recommendations made through the joint budget review.

Yours sincerely,

SHONA ROBISON

MÀIRI MCALLAN

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

a b c d ~~efg~~ a