



The Scottish Parliament
Pàrlamaid na h-Alba

Net Zero, Energy and Transport Committee

Gillian Martin MSP
Acting Cabinet Secretary for Net Zero and Energy
Scottish Government

4 April 2025

Dear Acting Cabinet Secretary,

What would make a 'good' Climate Change Plan

On 25 February I wrote, on behalf of the Net Zero, Energy and Transport Committee, to Audit Scotland (AS), the Climate Change Committee (CCC), Environmental Standards Scotland (ESS), and the Scottish Fiscal Commission (SFC) to ask them to set out what a 'good' Climate Change Plan (CCP) would look like. A summary of their responses, prepared by the Scottish Parliament Information Centre and grouped by theme, is in the annexe to this letter.

Their full responses are linked below:

- [Audit Scotland response](#)
- [Climate Change Committee response](#)
- [Environmental Standards Scotland response](#)
- [Scottish Fiscal Commission response](#)

While the CCC are preparing their formal advice to Scottish Government on carbon budgets and Parliament scrutinises the draft Carbon Budget Regulations, spring and summer provide a good opportunity for Scottish Government to work to improve the draft CCP in line with the views and expectations set out by auditors and regulators. I would therefore encourage you and your officials to consider this advice and engage with these bodies in preparing the draft CCP.

Yours sincerely,

Edward Mountain MSP
Convener
Net Zero, Energy and Transport Committee

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We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

Annexe A – Summary of responses, grouped by themes

Policies and levels of detail

Since the 2019 Act, climate legislation in Scotland has required the CCP to set out:

- ‘proposals and policies for meeting the emissions reduction targets during the plan period.’ and ‘the respective contributions towards meeting the emissions reduction targets ... by each group of associated policies set out in the plan’
- the ‘timescales over which those proposals and policies are expected to take effect.’

AS, the CCC, ESS, and the SFC all expected to see **each policy’s** contribution to overall emission reduction targets, and for each policy to have a clear timescale for implementation.

On policy timescales:

- **AS:** ‘For effective monitoring and reporting of progress, the CCP would need to identify the timescales for implementing each policy’
- **ESS:** expect the CCP to ‘set out clear timelines for individual proposals and policies’ (with reference to their [Summary Report](#) on an effective CCP from 2024).
- **SFC :** CCP should set out the ‘timescales for each policy’

The SFC think that policies should have associated emission reductions per sector, per year, whilst also stating that ‘uncertainty around policy changes could mean a greater risk in terms of foregone economic growth.’ The CCP provides an opportunity for ‘necessary long term clarity’.

AS, ESS, SFC all highlighted that it was important to set out the **interdependencies** with other policies, including those of the UK Government.

AS and **ESS** both make reference to policies being SMART (specific, measurable, achievable, relevant and time bound). This was also a [recommendation of the ECCLR committee](#) with respect to the CCP update in 2021. It will help to ensure that ‘where circumstances or targets change, the plan is adaptable’ (**ESS**).

Costs and benefits of policy

As of the 2019 Climate Act, there is a requirement that

- ‘The plan must also set out an estimate of the costs and benefits associated with the policies set out in the plan’

In [correspondence with the NZET Committee](#) (October 2024), the Scottish Government state:

- ‘This Plan will include deliverable policies and proposals, with assessments of costs and benefits, setting out how we will reach our carbon budgets over the period to 2040.

On costs, the different bodies said the following:

- **SFC:** costs should be set out for each policy, and for each financial year, split between public and private costs. It should be set out how these will be afforded with, where relevant disaggregation between the different levels of government. It needs to be transparent about the methods used to estimate costs, and associated data should be publicly available. It would be ‘appropriate’ for there to be a range around a central estimate. CCP spending should be identified in the Scottish Budget and tracked over time, with the presentation of information consistent between the CCP and the Budget. Future plans should assess the accuracy of previous cost estimations.
- **AS** expect to see ‘estimated resource and capital costs attached to each policy’. They state that it would ‘helpful ... to identify the potential total costs over the period to 2045’ and ‘ideally’ this would be disaggregated by ‘public and private finance’. They recommend a ‘clear line of sight between the costs set out in the CCP and spending allocations in the Scottish Budget’. They highlighted the SFC request for improved data availability as a mean of understanding the fiscal implications of climate change.
- **ESS** set out in their letter that ‘measures should be costed, with any interdependencies with other policies or UK Government measures clearly set out.’

None of the letters addressed how the benefits associated with policies should be incorporated.

Transparency of methods and data

The CCC want increased transparency and more details on assumptions and how emission reductions will be achieved. **AS** also want to see the assumptions underpinning the estimates of policy impact (emissions and costs). **ESS** think it should include details of the ‘evidence and modelling used for assumptions and calculations and any data or evidence gaps that are identified with clarity on how these will be resolved.’ They also want a ‘clear and accessible statement’ on the methods used. **SFC** want the assumptions set out alongside the possible risks to these, and ‘where possible’ the data used should be made public, including the underlying data used in charts and tables. **AS** state that the data sources should be made clear. The **SFC** make reference to the recommendations for the CCP data in their [Fiscal Sustainability Perspectives: Climate Change](#) report published in March 2024 and their [Statement of Data Needs](#) in August 2024.

Monitoring and evaluation

Both **ESS** and **AS** make reference to the two-year time lag in emission data reporting (2022 data is published in 2024) and the delay this will bring to knowing if a carbon budget has been achieved. As a result, they advocate a framework for

assessing if progress is on track (**AS**), and for 'proactive review of the implementation and efficacy' of measures', including 'interim measures and targets' and a 'set of performance and output indicators that provide more immediate feedback on progress' (**ESS**). **ESS** and **the CCC** also suggest that contingency plans for a rapid response to issues would be helpful, with **ESS** suggesting there should be details on how emission deficits and surpluses are managed across five-year terms. Contingency planning for certain sectors was recommended by the ECCLR committee in their scrutiny of the 2021 CCP update.

SFC set out that tracking of policies and spending decisions in the Budget would allow them to 'monitor risks of fiscal sustainability'. The **CCC** re-state their call (from a [letter in May 2024](#) to the Scottish Government) for a monitoring and evaluation plan which tracks key indicators and whether deployment is keeping pace with what is required.

Governance and responsibility

ESS thought the CCP 'should include clear roles and responsibilities across the Scottish Government, public bodies and local authorities for individual interventions and policies' as well as a framework for coordination across public and private sectors. **AS** want the CCP to be 'clear on which organisation has lead responsibility for delivering each policy, and who the main delivery partners are.' The **CCC** also thought clear roles and responsibilities should be set out, with details of how coordination will work and accountability mechanisms. Coordination applies to within Scottish Government, with the UK Government and with local authorities.

AS make reference to their '[How the Scottish Government is set up to deliver climate change goals](#)' report, citing the need for 'clear accountability arrangements for each policy. They would expect the CCP to consider whether different governance arrangements are required in the wake of the Climate Act 2024 developments.

Finally, **ESS** emphasise that 'it is imperative that there is sufficient time for scrutiny of the next draft CCP and incorporation of feedback before its finalisation.'