

FOI/EIR 202400433582

Documents in scope:

1. Briefing pack produced for the Deputy First Minister's attendance at meeting of Net Zero Committee on 23 January 2024.
2. Email with further briefing lines

## DEPUTY FIRST MINISTER AND CABINET SECRETARY FOR FINANCE

<b>Engagement</b>	DFM/Mr Gray Net Zero Energy and Transport Committee
<b>Date/Time</b>	09:15-11:00 Tuesday 23 January 2024 *There will be a break in proceedings around one hour in to allow DFM to depart (circa 10:15)
<b>Venue</b>	Committee Room 2, Scottish Parliament
<b>Committee Members</b>	Edward Mountain MSP (Convenor) Ben Macpherson MSP (Deputy Convenor) Bob Doris MSP Jackie Dunbar MSP Monica Lennon MSP Douglas Lumsden MSP Mark Ruskell MSP  <b>Substitute Members</b> Sarah Boyack MSP Maggie Chapman MSP Jim Fairlie MSP Brian Whittle MSP
<b>Committee's Remit</b>	To consider and report on matters falling within the responsibility of the Cabinet Secretary for Net Zero and Just Transition, with the exception of matters relating to just transition; on matters relating to land reform, natural resources and peatland, Scottish Land Commission; Crown Estate Scotland, and Royal Botanic Garden within the responsibility of the Cabinet Secretary for Rural Affairs, Land Reform and Islands; and on matters relating to energy within the responsibility of the Cabinet Secretary for Wellbeing Economy, Fair Work and Energy.
<b>Background/purpose</b>	[REDACTED under Regulation 10(4)(e)]
<b>Official Support</b>	Philip Raines, Deputy Director for Domestic Climate Change [REDACTED under Regulation 11 (2)] (on Joint Budget Review)  Colin Cook, Director of Economic Development – [REDACTED under Regulation 11 (2)]  Susie Townend, Interim Deputy Director Energy Industries Division

[REDACTED under Regulation 10(4)(e)]

<b>ANNEX F.1 – JBR September 2023 letter to Committees</b>
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**Deputy First Minister**

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**Cabinet Secretary for Transport, Net Zero  
and Just Transition**

Màiri McAllan MSP

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Kenneth Gibson MSP

Convener of Finance and Public  
Administration Committee

Edward Mountain MSP

Convener of the Net Zero, Energy and  
Transport Committee

27 September 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 2022<sup>1</sup>.

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.

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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>

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.

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**

## ANNEX F.2 – JBR June 2023 letter to Committees

### Deputy First Minister

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### Cabinet Secretary for Net Zero and Just Transition

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Kenneth Gibson MSP

Convener of Finance and Public Administration Committee

Edward Mountain MSP

Convener of the Net Zero, Energy and Transport Committee

02 June 2023

Dear Conveners,

### **Update on implementation of the conclusions of the Joint Budget Review in relation to climate change**

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>2</sup>.

### Strand 1

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<sup>2</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>

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.

### 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.

Yours sincerely

**SHONA ROBISON**

**MÀIRI MCALLAN**

[REDACTED under Regulation 10(4)(e)]



Document 2 – Email providing further briefing

[REDACTED under Regulation 10(4)(e)]