



The Scottish Parliament
Pàrlamaid na h-Alba

Gillian Martin MSP

Acting Cabinet Secretary for Net Zero
and Energy

By email only

**Net Zero, Energy and Transport
Committee**

c/o Clerk to the Committee
Room T3.40

The Scottish Parliament
Edinburgh
EH99 1SP

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Friday 5 July 2024

Dear Gillian,

SCOTTISH GOVERNMENT BUDGET 2025/2026

As you know, the Committee has been exploring the issues in the Auditor
Generals' report on ['How the Scottish Government is set up to deliver climate
change goals'](#).

The Committee has agreed to focus its Budget scrutiny for 2025/26 on
Scottish Government strategic spending to achieve the Climate Change
Committee's "balanced pathway" to a net-zero Scotland by 2045. This will
bring together our work on Auditor Generals' report and previous
consideration of the outcomes of the Joint Budget Review in relation to
climate change.

As part of this, the Committee has several queries which are included in the
Annexe to this letter. On behalf of the Committee, I request a response to
these queries by Friday 2 August.

Yours sincerely,

Edward Mountain MSP
Convener

Net Zero, Energy and Transport Committee

Annexe – Queries on the Budget

Outcomes of the Joint Budget Review Process

Strand 2

1. What are the criteria for a budget line being negative, neutral or positive in the detailed breakdown of the carbon assessment of the budget, and how do you distinguish between high and low impact spend (Annexe J)?;
2. Following the inclusion of this assessment in the Budget for 2024/25, what updates and improvements are being considered for the 2025/26 budget year?

Strand 3

1. Please can you provide an update on the implementation of a net zero assessment in Scottish Government policy making, including the results of the pilot run in Quarter 4 of 2023?
2. In December 2023, you said this—
 - a. Was being tested with a broad sample of new policies and applying the net zero assessment. Please could you provide details of what these were, how they began and what changes were made to the policies as a result of the net zero assessment?
3. In your recent climate change action policy package announcement, you stated that climate impact of proposals for both the budget and the Programme for Government will be based on the current pilot of Net Zero Assessment. Do you have an ambition as to how much of the policy within the 2024-25 Programme for Government, and the 2025-26 Scottish Budget, will be in scope of the net zero assessment?
4. Can you provide the committee with any information as to how the results on net zero tests will be shared with Parliament?

Government structures

5. In the recent climate policy package announcement you also stated that the Global Climate Emergency Programme Board and the Cabinet Sub-Committee for the Climate Emergency will have a formal advisory role on the climate impact of proposals.
 - a. What is the membership of these groups?;
 - b. How will they also support cross-government collaboration? Please provide examples.