



The Scottish Parliament
Pàrlamaid na h-Alba

Finance Committee

Cabinet Secretary for Finance and
the Constitution

The Scottish Parliament
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29 June 2016

Dear 

Carbon Assessment

At its meeting on 29 June, the Committee considered its guidance to subject committees on the budget process and agreed to write to you on the carbon assessment which is published alongside the Draft Budget.

As you are aware, the carbon assessment of the Scottish Government's Draft Budget is required to be published under the Climate Change (Scotland) Act 2009. The Carbon Assessment sets out the impact that the Government's spending plans will have on greenhouse gas emissions. The 2009 Act limits the scope of the carbon assessment to the emissions resulting from the purchase of goods and services.

The Committee notes that a number of committees in previous sessions of Parliament have taken a close interest in the development of the carbon assessment of the Draft Budget and have made a number of recommendations regarding the timing of its publication and the methodology used to calculate the impact of the Draft Budget on greenhouse gas emissions.

For example, in its reports on the Draft Budgets 2015-16 and 2016-17, the Infrastructure and Capital Investment Committee concluded that the current carbon assessment omits any consideration of the medium to long term carbon benefits of the Scottish Government spending programmes, which could inadvertently result in resource allocation decisions that act against meeting Scotland's GHG emission targets.

It went on to conclude that the present approach to carbon assessment results in an absence of important information and evidence during the budget scrutiny period, which severely curtails the effectiveness of this important Parliamentary process. It recommended that the Scottish Government review the effectiveness of its method of Carbon Assessment of the draft budget.

The Committee would be grateful if you could provide further information on your carbon assessment for this year's budget, the methodology used and confirmation that you intend to publish it at the same time as the Draft Budget itself.

Yours sincerely

A handwritten signature in black ink, appearing to read 'M Russell', written over a faint, illegible typed name.

Michael Russell MSP
Convener