SCOTTISH STATUTORY INSTRUMENTS

2025 No. 382

PUBLIC FINANCE AND ACCOUNTABILITY

The Budget (Scotland) Act 2025 Amendment Regulations 2025

Made - - - -	*2nd December 2025*
Coming into force - -	*3rd December 2025*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 7(1) of the Budget (Scotland) Act 2025(**a**) and all other powers enabling them to do so.

In accordance with section 7(2) of that Act, a draft of these Regulations has been laid before and approved by resolution of the Scottish Parliament.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Budget (Scotland) Act 2025 Amendment Regulations 2025 and come into force on the day after the day on which they are made.

(2) In these Regulations, "the Act" means the Budget (Scotland) Act 2025.

Amendment of amounts specified in section 4

2. In section 4 (overall cash authorisations) of the Act—

(a) for the amount specified in subsection (2) (the Scottish Administration), substitute "£60,482,300,149",

(b) for the amount specified in subsection (3)(a) (the Scottish Parliamentary Corporate Body), substitute "£136,210,926",

(c) for the amount specified in subsection (3)(b) (Audit Scotland), substitute "£14,067,000".

Amendment of schedule 1

3.—(1) Schedule 1 (The Scottish Administration) of the Act is amended in accordance with paragraphs (2) to (4).

(2) In column 1 (purposes) of the table—

(a) in relation to purpose 3—

(i) omit "building standards; housing subsidies and guarantees; repayment of debt and associated costs; other expenditure, contributions and grants relating to housing; funding for the Scottish Fuel Poverty Advisory Panel; activities relating to homelessness;",

(**a**) 2025 asp 7.

(ii) omit "grants to local authorities and registered social landlords; loans to individuals; assessment and remediation of buildings within the scope of the Cladding Remediation Programme; development of the cladding assurance register;",

(b) after purpose 8 insert—

"**8A.** Through their Housing portfolio, for use by the Scottish Ministers on: operational and administrative costs; building standards; housing subsidies and guarantees; repayment of debt and associated costs; other expenditure, contributions and grants relating to housing; funding for the Scottish Fuel Poverty Advisory Panel; activities relating to homelessness; research and publicity and other portfolio services; grants to local authorities and registered social landlords; loans to individuals; assessment and remediation of buildings within the scope of the Cladding Remediation Programme; development of the cladding assurance register; funding for domestic energy efficiency, insulation and refurbishment projects.",

(c) in relation to purpose 9—

(i) for "Net Zero" substitute "Climate Action",

(ii) omit "funding for domestic energy efficiency, insulation and refurbishment projects;".

(3) In column 2 (amount of resources, other than accruing resources (£)) of the table—

(a) for the amount specified—

(i) in relation to purpose 1, substitute "21,758,803,682",

(ii) in relation to purpose 2, substitute "15,075,291,654",

(iii) in relation to purpose 3, substitute "7,541,486,014",

(iv) in relation to purpose 4, substitute "3,966,428,681",

(v) in relation to purpose 5, substitute "4,051,043,500",

(vi) in relation to purpose 6, substitute "3,930,333,000",

(vii) in relation to purpose 7, substitute "1,387,156,961",

(viii) in relation to purpose 8, substitute "1,131,964,501",

(ix) in relation to added purpose 8A, insert "1,007,585,986",

(x) in relation to purpose 9, substitute "568,939,850",

(xi) in relation to purpose 10, substitute "323,857,000",

(xii) in relation to purpose 11, substitute "250,828,000",

(xiii) in relation to purpose 12, substitute "38,511,936",

(xiv) in relation to purpose 14, substitute "5,581,000",

(xv) in relation to purpose 15, substitute "207,680,800",

(xvi) in relation to purpose 16, substitute "2,788,000",

(xvii) in relation to purpose 18, substitute "23,316,000",

(xviii) in relation to purpose 19, substitute "3,058,184,000",

(xix) in relation to purpose 20, substitute "5,607,000",

(xx) in relation to purpose 21, substitute "3,172,000",

(xxi) in relation to purpose 22, substitute "4,425,000",

(b) in the final row, in relation to the total amount of resources, for the amount specified substitute "64,358,698,565".

(4) In column 3 (amount of accruing resources (£)) of the table, for the amount specified—

(a) in relation to added purpose 8A, insert "90,000,000",

(b) in the final row, in relation to the total amount of resources, substitute "9,547,500,000".

Amendment of schedule 2

4. In schedule 2 (Direct-Funded Bodies) of the Act, in the table, in column 2 (amount of resources, other than accruing resources (£)), for the amount specified in relation to purpose 1, substitute "153,110,926".

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
2nd December 2025

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Budget (Scotland) Act 2025 ("the Act").

Regulation 2 amends the overall cash authorisations specified in section 4 of the Act.

Regulation 3(2) amends purposes 3 and 9, and adds a new purpose 8A, in schedule 1 of the Act for which the Scottish Ministers may use resources in the financial year 2025/26.

Regulation 3(3) amends the amounts of resources other than accruing resources that may be used for purposes 1 to 12, 14 to 16, and 18 to 22, and inserts an amount in relation to new purpose 8A in schedule 1 of the Act. It also amends the total amount of resources (other than accruing resources) for all the purposes in that schedule.

Regulation 3(4) inserts the amount of accruing resources that may be used for new purpose 8A, in schedule 1 to the Act. It also amends the total amount of those resources for all the purposes in that schedule.

Regulation 4 amends the amount of resources other than accruing resources that may be used by the Scottish Parliamentary Corporate Body in schedule 2 of the Act.

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