Draft Regulations laid before the Scottish Parliament under section 7(2) of the Budget (Scotland) Act 2025 (asp 7), for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2026 No.

PUBLIC FINANCE AND ACCOUNTABILITY

The Budget (Scotland) Act 2025 Amendment Regulations 2026

Made - - - -	*2026*
Coming into force - -	*2026*

The Scottish Ministers make the following Regulations in exercise of the power 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 this instrument 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 2026 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 "£62,003,545,776 ",

(b) For the amount specified in subsection (3)(a) (the Scottish Parliamentary Corporate Body), substitute "£136,535,926",

(c) For the amount specified in subsection (3)(b) (Audit Scotland), substitute "£13,264,000".

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—

(**a**) 2025 asp 7, as amended by S.S.I. 2025/382.

(i) after “advice services;” insert “funding for place-based systems change work to tackle poverty and inequality, including”,

(ii) after “tackle poverty” insert “including housing and benefit subsidies”,

(iii) after “Observatory” insert “and additional support for organisations supporting disabled people”,

(iv) omit “supporting people who are destitute, including”,

(v) for “asylum seekers, and in particular” substitute “people seeking asylum,”,

(b) in relation to purpose 8—

(i) omit “Atlantic rainforest restoration;”,

(ii) omit “and the creation of any new National Parks”,

(c) in relation to purpose 8A—

(i) for “and grants” substitute “, grants, loans and investments”,

(ii) after “individuals” insert “and organisations”,

(iii) for “, insulation and refurbishment projects” substitute “and low emission heating to support the decarbonisation of buildings in Scotland”,

(d) in relation to purpose 9—

(i) for “investment in energy decarbonisation and” substitute “energy transition, including industrial decarbonisation,”,

(ii) omit “, including through the Nature Restoration Fund”,

(iii) for “improve flood” substitute “improving Scotland’s flood”,

(iv) after “resilience;” insert “domestic and international”,

(v) omit “, including the Community and Renewable Energy Scheme and the Climate Justice Fund”,

(vi) after “Commission for Scotland” insert “and grants in connection with private water supply”,

(e) in relation to purpose 10, after “place in Europe;” insert “overseas”,

(f) in relation to purpose 12, after “investment costs” insert “to perform statutory functions including the registration of births, deaths, civil partnerships and marriages, production of official demographic statistics, including census and the national archives”.

(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 “22,051,484,462”,

(ii) in relation to purpose 2 substitute “15,634,093,862”,

(iii) in relation to purpose 3 substitute “7,310,567,272”,

(iv) in relation to purpose 4 substitute “6,823,094,312”,

(v) in relation to purpose 5 substitute “4,076,808,718”,

(vi) in relation to purpose 6 substitute “3,800,290,000”,

(vii) in relation to purpose 7 substitute “1,442,176,200”,

(viii) in relation to purpose 8 substitute “1,125,225,216”,

(ix) in relation to purpose 8A substitute “944,129,120”,

(x) in relation to purpose 9 substitute “464,887,801”,

(xi) in relation to purpose 10 substitute “321,550,227”,

(xii) in relation to purpose 11 substitute "264,749,430",

(xiii) in relation to purpose 12 substitute "38,411,936",

(xiv) in relation to purpose 14 substitute "5,531,000",

(xv) in relation to purpose 15 substitute "219,767,551",

(xvi) in relation to purpose 17 substitute "11,313,000",

(xvii) in relation to purpose 18 substitute "26,874,000",

(xviii) in relation to purpose 19 substitute "3,173,849,539",

(xix) in relation to purpose 20 substitute "6,423,000",

(xx) in relation to purpose 21 substitute "3,081,400",

(xxi) in relation to purpose 22 substitute "4,454,000",

(b) in the final row, in relation to the total amount of resources, for the amount specified substitute "67,755,301,046".

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

(a) for the amount specified—

(i) in relation to purpose 1 substitute "4,000,000,000",

(ii) in relation to purpose 15 substitute "57,000,000",

(b) in the final row, in relation to the total amount of resources, for the amount specified substitute "10,549,500,000".

Amendment of schedule 2

4.—(1) Schedule 1 (direct-funded bodies) of the Act is amended as follows.

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

(a) in relation to purpose 1 substitute "152,235,926",

(b) in relation to purpose 2 substitute "14,180,000".

(3) In column 3 (amount of accruing resources (£)) of the table, for the amount specified in relation to purpose 2 substitute "27,000,000".

Name
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
Date

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, 8 to 9, 10 and 12 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, 15 and 17 to 22 in schedule 1 of the Act. It also amends the total amount of resources for all the purposes in that schedule.

Regulation 3(4) amends the amount of accruing resources that may be used for purposes 1 and 15 in schedule 1 of the Act. It also amends the total amounts of those resources for all the purposes in that schedule.

Regulation 4 amends the amounts of resources other than accruing resources that may be used for purposes 1 and 2 in schedule 2 of the Act. It also amends the amount of accruing resources that may be used for purpose 2 in that schedule.

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