Draft Regulations laid before the Scottish Parliament under section 7(2) of the Budget (Scotland) Act 2026, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2026 No.

PUBLIC FINANCE AND ACCOUNTABILITY

The Budget (Scotland) Act 2026 Amendment Regulations 2026

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

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 7(1) of the Budget (Scotland) Act 2026(**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 2026 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 2026.

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 "£63,374,944,077",

(b) for the amount specified in subsection (3)(a) (the Scottish Parliamentary Corporate Body) substitute "£150,267,000",

(c) for the amount specified in subsection (3)(b) (Audit Scotland) substitute "£16,007,000".

Amendment of schedule 1

3.—(1) Schedule 1 (the Scottish Administration) of the Act is amended as follows.

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

(a) in relation to purpose 1—

(i) omit the word "Social" in the first place where it occurs,

(ii) omit "health and social care integration outcomes framework;",

(**a**) 2026 asp 8.

(iii) omit “care, support and rights;”,

(iv) after “years;” insert “health education and training;”,

(b) in relation to purpose 2—

(i) after “their” insert “Deputy First Minister,”,

(ii) omit “expenditure, funding and grant assistance in relation to public service reform and efficiency; funding for the Scottish Futures Trust;”,

(iii) omit “the Transfer of the Management of Development Funding and”,

(iv) after “emergencies;” insert “expenditure to drive greater value over the long term from the use of public resources, and investment to grow and protect Scotland’s tax revenues;”,

(v) omit “funding of the Accountant in Bankruptcy;”,

(vi) after “the system” insert “; expenditure on committees, commissions and other portfolio services; funding of a strategy function which supports effective policy-making across the Scottish Government; running costs of the Scottish Child Abuse Inquiry; grant in aid for Redress Scotland; running costs and financial redress payments relating to Scotland’s redress scheme for survivors of child abuse in care; contributions to the British-Irish Council; activities associated with the Chief Scientific Adviser for Scotland and the Scottish Science Advisory Council; funding to support the central performance, delivery and resilience functions of the Scottish Government; funding to support electoral administration; funding of Boundaries Scotland; running costs of the Scottish COVID-19 public inquiry as well as costs of responding to both the Scottish and UK inquiries”,

(c) in relation to purpose 3—

(i) after “their Social Justice” insert “and Housing”,

(ii) for “social justice activities, including tackling poverty and inequality with a particular focus on child poverty” substitute “action to eradicate child poverty and implement the Scottish Government’s delivery plan for tackling child poverty”,

(iii) after “systems change” insert “and delivery”,

(iv) for “Partnerships and” substitute “Partnerships, the MCR Pathways charity,”,

(v) after “Innovation Partnerships” insert “and the STV Children’s Appeal”,

(vi) after “retention” insert “; building standards; housing subsidies and guarantees; repayment of debt and associated costs; other expenditure, contributions, grants, loans and investments 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 and organisations; assessment and remediation of buildings within the scope of the Cladding Remediation Programme; development of the cladding assurance register; central government grants to local authorities in connection with arrangements for the Transfer of Management of Development Funding”,

(d) in relation to purpose 4—

(i) for “and Skills” in the first place where it occurs substitute “, Culture and Gaelic”,

(ii) after “costs; schools” insert “, including the Learning Estate Investment Programme”,

(iii) after “support and wellbeing” insert “, including delivery of free school meals”,

(iv) after “Education in Scotland,” insert “His Majesty’s Inspectorate of Education in Scotland,”,

(v) after "childcare services" insert ", including delivery of funded early learning and childcare for all 3 and 4 year olds, and delivery of a national breakfast club offer",

(vi) for "services workforce" substitute "work workforce",

(vii) for "supporting quality improvement and improvement science through the children and young people improvement collaborative" substitute "investment in social work education; action to improve outcomes for children and young people using quality improvement",

(viii) for "Learning Fund" substitute "Learning Funds",

(ix) after "early learning and childcare" insert ", including grants under the Scottish Milk and Healthy Snack Scheme",

(x) omit ", Scottish Qualifications Authority accreditation",

(xi) omit ", Scottish Qualifications Authority and",

(xii) after "related costs of" insert "further and",

(xiii) omit "public activities to support STEM education, science literacy and skills;",

(xiv) after "Maintenance Allowances" insert "; support for the arts, culture and creativity in Scotland; cultural and heritage organisations; the creative industries; central government grants to non-departmental public bodies, local authorities and other bodies and organisations; architecture and design maximising the benefits of good quality design to improve the development of Scotland's places; funding to support Royal and ceremonial activity; protecting Scotland's place in Europe; overseas development assistance; the Gaelic language; Bòrd na Gàidhlig; Gaelic Media Service (MG Alba); the Scots language; central government grants to local authorities for Gaelic education",

(e) in relation to purpose 5—

(i) omit "and Home Affairs",

(ii) omit "; veterans",

(f) in relation to purpose 6—

(i) after "their" insert "Economy, Tourism and",

(ii) after "on: operational and administrative costs;" insert "funding for community-led regeneration and support for the Growth Accelerator programme; grant in aid for Scottish Enterprise, Highlands and Islands Enterprise and South of Scotland Enterprise; industry, innovation, entrepreneurship and technology/digital grants and support for low carbon economy; sundry enterprise-related activities; expenditure in relation to the running costs of the Office of the Chief Economic Adviser; grant in aid for the Scottish National Investment Bank; funding for employment support, learning opportunities, workforce development and supporting fair work principles; funding for City and Regional Growth Deals; support for Ferguson Marine; VisitScotland; tourism; digital and broadband connectivity; support for inward trade and investment and exports;",

(g) omit purpose 7,

(h) for purpose 8 substitute "Through their First Minister portfolio, for use by the Scottish Ministers on: operational and administrative costs; energy transition, including industrial decarbonisation, hydrogen, carbon capture, utilisation and storage and negative emissions technologies; investment to deliver offshore wind supply chain opportunities and maximise the economic benefits; funding for domestic energy efficiency and clean heat solutions to support the decarbonisation of Scotland's building stock; funding for domestic and non-domestic energy-related activities; international and European relations; veterans.",

(i) in relation to purpose 9—

(i) after "their" insert "Climate Action and",

(ii) omit ", Land Reform and Islands",

(iii) for the words from "enforcement, policy" to "renewables," substitute "regulatory compliance and enforcement capabilities, the sustainable management of fisheries and aquaculture industries and freshwater fisheries resources, marine planning and the licensing and consenting of activities in the marine environment;",

(iv) for "fisheries policy, and" substitute "fisheries negotiations;",

(v) for "Environment, Natural Resources and Agriculture research 2022-27 and First Minister's Environmental Council" substitute "research in relation to the environment, natural resources and agriculture",

(vi) after "authorities" insert "; action to prevent waste, improve recycling and reuse, reduce emissions from waste, tackle litter and deliver a more circular economy; addressing biodiversity loss and delivering nature restoration; environmental protection and improvement; improving Scotland's flood resilience; domestic and international climate change activities; Scottish Natural Heritage; the Scottish Environment Protection Agency; Zero Waste Scotland; water-related grants, including grants to the Water Industry Commission for Scotland and grants in connection with private water supplies; funding for the Drinking Water Quality Regulator for Scotland; loans to Scottish Water and Scottish Water Business Stream Holdings Limited",

(j) omit purpose 10,

(k) for purpose 11 substitute "Through their Public Service Reform portfolio, for use by the Scottish Ministers on: operational and administrative costs; expenditure, funding and grant assistance in relation to public service reform and efficiency; funding for the Scottish Futures Trust; funding of the Accountant in Bankruptcy.".

(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 "22,755,889,101",

(ii) in relation to purpose 2, substitute "15,654,874,584",

(iii) in relation to purpose 3, substitute "8,868,128,252",

(iv) in relation to purpose 4, substitute "5,336,314,886",

(v) in relation to purpose 5, substitute "4,358,249,508",

(vi) in relation to purpose 6, substitute "5,346,294,364",

(vii) in relation to purpose 8, substitute "494,815,466",

(viii) in relation to purpose 9, substitute "1,401,174,581",

(ix) in relation to purpose 11, substitute "100,410,365",

(x) in relation to purpose 13, substitute "43,476,952",

(xi) in relation to purpose 16, substitute "219,873,800",

(xii) in relation to purpose 19, substitute "26,279,000",

(xiii) in relation to purpose 20, substitute "3,366,166,000",

(xiv) in relation to purpose 23, substitute "4,690,000",

(b) omit the amounts specified in relation to purposes 7 and 10,

(c) in the final row, in relation to the total amount of resources, for the amount specified substitute "68,274,237,859".

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

(a) for the amount specified—

(i) in relation to purpose 2, substitute "370,000,000",

(ii) in relation to purpose 4, substitute "550,000,000",

(iii) in relation to purpose 6, substitute "1,000,000,000",

(iv) in relation to purpose 8, substitute "200,000,000",

(v) in relation to purpose 9, substitute "590,000,000",

(vi) in relation to purpose 11, substitute "30,000,000",

(b) omit the amounts specified in relation to purposes 7 and 10.

Amendment of schedule 2

4. In schedule 2 (direct-funded bodies) of the Act, in column 2 (amount of resources, other than accruing resources (£)) of the table, for the amount specified in relation to purpose 1, substitute "167,127,000".

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 2026 ("the Act").

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

Regulation 3(2) amends purposes 1 to 6, 8, 9 and 11, and omits purposes 7 and 10, in schedule 1 of the Act for which the Scottish Ministers may use resources in financial year 2026/27.

Regulation 3(3) amends the amounts of resources other than accruing resources that may be used for purposes 1 to 6, 8, 9, 11, 13, 16, 19, 20 and 23. It omits the amounts relating to purposes 7 and 10, and amends the total amount of those resources for all the purposes in that schedule.

Regulation 3(4) amends the amount of accruing resources that may be used for purposes 2, 4, 6, 8, 9 and 11 in schedule 1 of the Act. It omits the amounts relating to purposes 7 and 10.

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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