

F/T: 0300 244 4000
E: scottish.ministers@gov.scot

Kenneth Gibson MSP
Convener
Finance and Public Administration Committee
The Scottish Parliament
Edinburgh
EH99 1SP

By email: FPA.committee@parliament.scot
06 March 2026

Dear Kenneth,

Budget 2026-27: Updated Level 4 Data and SIIA Addendum

I am writing to confirm that the Scottish Government has now published the final updated Level 4 budget data for 2026-27. These updates reflect relevant amendments to the *Budget (Scotland) (No.5) Bill* agreed by the Committee at Stage 2 and have been published following the Bill being passed by the Parliament at Stage 3 on 25 February.

Level 4 updates are reflected in the following ways:

Portfolio	What is being updated
DFMEG	£5.33m central support for the Investing in Communities Fund will be added to the Regeneration Programmes Level 4 budget line. The accompanying 'What it buys' and 'Explanation of significant changes from previous years' narratives will also be updated.
FLG	£20m central support for LG/Social Care has been added to the General Revenue Grant Level 4 budget line.
Transport	£4.3m central support for delivery of a rail fare freeze in 2026-27 has been added to the Rail Services Level 4 budget line. The accompanying 'What it buys' narrative has also been updated.

The updated Level 4 workbooks are available on the Scottish Government website at: [Level 4 Workbooks](#)

As well as the Level 4 tables, updated versions of the impacted portfolio tables and relevant Annex tables have been uploaded to the supporting documents on the Budget webpage.

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To support transparency, the Government has also published a short Strategic Integrated Impact Assessment (SIIA) Addendum. This summarises any material impacts arising from the Budget decisions which are being implemented in practice via the Stage 2 amendments and cross-refers to the relevant sections of the published SIIA. The addendum is available at: [SIIA Addendum](#)

The accompanying impact database has also been updated to be consistent with the latest Level 4s.

The Bill as passed is now being considered by the Law Officers and the Secretary of State for Scotland (as part of the standard post-Stage 3 scrutiny process) and, barring any legal challenge, should receive Royal Assent in time for the resulting Budget Act to come into force by 1 April 2026.

Thank you once again to the Committee for its constructive scrutiny and engagement throughout the Budget process.

I am copying this letter to the Net Zero and Economy Committees, given their portfolio interests.

Kind regards,

SHONA ROBISON

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