

Health, Social Care and Sport Committee
Tuesday, 27 January 2026
4th Meeting, 2026 (Session 6)

Scottish Budget 2026-27

Background

1. The Scottish Government's [2026-27 Budget](#) was published on 13 January 2026.
2. The health and social care portfolio remains the largest budget area within the Scottish Budget, with total planned spending in 2026-27 coming to £22.5 billion. This correlates to a 1.5% increase in real terms compared to a 0.2% increase across the budget as a whole.
3. A [three-year Spending Review](#) was published alongside the 2026-27 Budget. This shows growth in health and social care spending of 2% in real terms in 2027-28 followed by 3% real terms growth in 2028-29.
4. For more information regarding the Scottish Budget for 2026-27, SPICe colleagues published a [detailed briefing](#) on 16 January, as well as a series of blogs available on the [Financial Scrutiny Unit's webpage](#).

Pre-budget scrutiny

5. As part of its pre-budget scrutiny for 2026-27, the Committee decided to focus on programme budgeting marginal analysis (PBMA) approaches, specifically in the context of the mental health budget.
6. PBMA offers a framework for analysing spending decisions in the context of scarce resources and identifying how resources could be allocated differently to achieve better outcomes.
7. The Committee issued a [call for views](#) on the mental health budget, the priorities evident in current patterns of spending and the extent to which the balance of spend was considered appropriate (including any focus on preventative spend).
8. The call for views ran from 26 June 2025 until 15 August 2025 and received 54 responses. SPICe has also produced a [summary analysis of the responses](#).
9. To help further inform its pre-budget scrutiny for 2026-27 and reflecting the lack of any granular detail on mental health spending at local level, the Committee also issued a survey to Scotland's 31 integration authorities. This survey sought to establish how much is currently being spent on mental health services, and on what type of services, including identified spend on preventative mental health services. This survey was conducted over summer recess, with results analysed

and a [summary of responses](#) produced by SPICe. A total of 24 responses were received.

10. The Committee then took oral evidence as part of its pre-budget scrutiny for 2026-27 at its meetings on [9 September 2025](#) and [16 September 2025](#).
11. The Committee also made reference during its scrutiny to previous evidence taken at its meeting on [10 September 2024](#), where PBMA approaches were discussed in the context of the Scottish Government's periodic review of its National Outcomes.
12. Following the conclusion of oral evidence, the Committee then published its [pre-budget report](#) on 31 October 2025.
13. The [Scottish Government responded](#) to the Committee's pre-budget report on 16 January 2026.

Draft Climate Change Plan

14. In parallel with its scrutiny of the Scottish Budget, the Committee has also been undertaking scrutiny of the [draft Climate Change Plan: 2026-2040](#) with a focus on its potential impact on public health and health and social care services. This is part of a cross-committee scrutiny exercise in relation to the draft Climate Change Plan, which is being led by the Net-Zero, Energy and Transport Committee.

Today's meeting

15. At today's meeting, Members will have an opportunity to put questions to the Cabinet Secretary for Health and Social Care, Neil Gray MSP, regarding the Scottish Government's 2026-27 Budget as it relates to those policy areas falling within the Committee's remit.

Clerks to Committee
January 2026