



	£m	% of budget	Savings target £m		
			Savings req'd £m	Savings req'd £m	Total Savings req'd £m
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
Social Security	411.351	64.10%	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
<b>Total</b>		<b>100%</b>			

We will all be engaged in activity that is more closely aligned to the stated priorities of the First Minister than some other activities, as a result the Cabinet Secretary may not wish potential savings to fall in a pro rata way. **It is necessary that you identify savings options that go beyond these guide figures to give the Cabinet Secretary as many options as possible in reaching a balanced position**, net of any savings, for the Portfolio. [Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

**25-26 Budget**

The second commission is a **2025-26 Resource Budget commission**. The intention of this exercise is to understand, across government, where guide funding assumptions are allocated, surface options for savings, and understand Cabinet Secretary priorities and how they relate to FM priorities and Equalities and Fairer Scotland Duties. This single commission will be used for multiple purposes including the EFSBS, PfG, and Public Service Reform, and we are aiming to ask for this information only once, however may have to follow up with individual teams if required. This will also feed into activity over the summer focussed on prioritisation and deprioritisation of planned spending in advance of the UK Autumn Statement,

forming advice for Cabinet. **The return should be accompanied by a narrative Budget Plan for your Directorate**, which outlines where guide funding has been allocated to priorities, savings/efficiency options and impacts of those, and portfolio priorities to access the resource funding pool demonstrating impacts on priorities.

Guide resource funding [REDACTED] with Social Security Assistance fully funded per SFC forecasts (including DHPs and SWF). The commission includes this information for Social Justice at Level 2 but we have pre-populated the commission with information from your most recent SAB returns for you to update and enhance. **We would request that where a budget line within the return is capable of disaggregation, then please disaggregate in a manner you feel appropriate. It is important to demonstrate to the Cabinet Secretary how the budget is spent, beyond the thematic.** We have highlighted in orange the lines we believe would be suitable for disaggregation (or which require more information at the very least) within the return. Please use your disaggregation to examine options within the various initiatives and activities in plan for 24-25 as you complete the various tabs for your Directorate. The relevant tabs for completion are; Portfolio Return (B), Further Savings Options (C), Material Financial Risk (D), High Contribution Spending (E) and TOC (F). Guidance from Exchequer colleagues for completion of the tabs can be found in the first tab 'guidance for completion'.

A number of other commissions are planned over this summer, we do not have definite dates for many of these yet. There will be a Capital Commission, Equalities and Fairer Scotland Commission, Public Sector Reform Commission (due for issue w/c 8 July) and ongoing work on the PfG. It would be helpful if you are currently aware of any resource consequences of your activity across these themes if you could reflect in this resource commission. This is particularly important for any PfG 2024 resource impacts. Some further information on these commissions is included in the guidance tab of the 25-26 resource commission.

### **Timelines for Completion**

These returns require to be cleared both by the Portfolio Accountable Officer and the Cabinet Secretary. As in prior years, the Cabinet Secretary wishes the opportunity to significantly influence this return. We are working to the following timescales:

- **24-25 Savings Commission and 25-26 Budget Commission and supporting narrative return from Directorates by close on 19 July.**
- Draft Portfolio Returns preparation on 22 July
- Meeting Cabinet Secretary on 23 July to review raw options from Portfolio returns
- Revision of options/priorities based on Cabinet Secretary feedback 23 July to 1 August, including AO clearance. Submission back to Cabinet Secretary by Thursday 1 August
- Any required follow up discussions, 5 August with further AO clearance as required.
- Submit to Finance by Wednesday 7 August (PO have requested a week extension to the dates noted within the commissions).
- Depending on the outcome of returns, Director/DG meetings for collective decisions as/when appropriate.

I appreciate this is peak leave time and a challenging set of commissions, we are working with the Cabinet Secretary's diary with the above dates, aiming to allow Ms Somerville the maximum opportunity to engage and influence her 25-26 Portfolio Budget. Should we be able to offer any support as you complete, please do let us know.

James [REDACTED]

[REDACTED]

[REDACTED]