

FOI case reference number: 202500494283 – Path to Balance – Cab Sec AR – Cab Sec SR

REQUEST:

- **All correspondence between Cabinet Secretary Shona Robison and her office, and Cabinet Secretary Angus Robertson and his office that mentions Path To Balance or is related to Path To Balance, 01 May 2024 to 17 November 2025**
- **All correspondence between the Cabinet Secretary* and the Director General for culture that mentions Path To Balance, 01 May 2024 to 17 November 2025**

Requested information starts from here:

- [Redacted S.38(1)(b)] – personal information – names / addresses / telephone numbers
- [REDACTED under FOISA Section.30 (1)(b) - Free and frank provision of advice

DOCUMENT 1 (emails x 4)

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: 09 August 2024 16:33

To: Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>; Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>

Cc: zzzScottish Budget Mailbox <zzzScottishBudget@gov.scot>; DG Strategy and External Affairs <DGSEA@gov.scot>; Chief Financial Officer <cfo@gov.scot>; Heather Darling <Heather.Darling@gov.scot>

Subject: RE: 2025-26 Budget Plans & 2024-25 Savings - Deadline 31st July

Dear [Redacted S.38(1)(b)],

And please now find returns attached for 25/26 as well. Mr Robertson has also commented that these make for bleak reading and emphasised the disproportionate cost and impact of the cuts.

Many thanks, [Redacted S.38(1)(b)]

Private Secretary

Office of Angus Robertson MSP, Cabinet Secretary for Constitution, External Affairs and Culture CabSecCEAC@gov.scot

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: Friday, August 9, 2024 4:20 PM

To: Cabinet Secretary for Constitution, External Affairs and Culture 2024

<CabSecCEAC@gov.scot>; Cabinet Secretary for Finance & Local Government

<CabSecFLG@gov.scot>

Cc: Scottish Budget Mailbox <ScottishBudget@gov.scot>; DG Strategy and External Affairs <DGSEA@gov.scot>; Chief Financial Officer <cfo@gov.scot>; Heather Darling <Heather.Darling@gov.scot>

Subject: RE: 2025-26 Budget Plans & 2024-25 Savings - Deadline 31st July

Dear [Redacted S.38(1)(b)],

Many thanks again for agreeing the extended deadline. Please find attached for Ms Robison's consideration the 24/25 returns for the CEAC portfolio – 25/26 will follow shortly.

Mr Robertson commented that while all technically feasible options have been included as per the commission, he does feel that they are politically unfeasible and indefensible.

Best, [Redacted S.38(1)(b)]

Private Secretary

Office of Angus Robertson MSP, Cabinet Secretary for Constitution, External Affairs and Culture CabSecCEAC@gov.scot

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: Thursday, July 25, 2024 3:30 PM

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>

Cc: Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>

Subject: RE: 2025-26 Budget Plans & 2024-25 Savings - Deadline 31st July

Hi [Redacted S.38(1)(b)],

Would it be possible for us to submit both Mr Robertson's returns on the 9th, rather than just 25/26? He wants to ensure any steers from a separate discussion with FM can be fed into the return, which we haven't been able to get in FM's diary until 31st July.

If not, please let us know if anywhere in between these dates would be acceptable and we will endeavour to meet them.

Many thanks, [Redacted S.38(1)(b)]

Private Secretary

Office of Angus Robertson MSP, Cabinet Secretary for Constitution, External Affairs and Culture CabSecCEAC@gov.scot

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Finance & Local Government

Sent: Thursday, July 4, 2024 10:59 AM

To: Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>

Cc: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; DG Strategy and External Affairs <DGSEA@gov.scot>; Minister for Public Finance <MinisterPF@gov.scot>; Permanent Secretary <PermanentSecretary@gov.scot>; DG Scottish Exchequer Mailbox <DGScottishExchequer@gov.scot>; Director of Public Spending <DirectorofPublicSpending@gov.scot>; Jennie Barugh <Jennie.Barugh@gov.scot>; Jamie MacDougall <Jamie.MacDougall@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Chief Financial Officer <cfo@gov.scot>; Heather Darling <Heather.Darling@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Mary McAllan <Mary.McAllan@gov.scot>; [Redacted S.38(1)(b)] <Philip.Whyte@gov.scot>; Scottish Budget Mailbox <ScottishBudget@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: 2025-26 Budget Plans & 2024-25 Savings - Deadline 31st July

Importance: High

PS/Constitution, External Affairs & Culture,

Please see attached:-

1. Covering note (this helps explain both commissions: 2025-26 budget ask, and 2024-25 savings ask)
2. Path to Balance letter from Cab Sec Finance to Mr Robertson covering his portfolio
3. 24/25 savings template
4. 25/26 budget template

We would be grateful for a response **by 31 July** – the return should include a completed document for both the 24/25 savings and 25/26 budget, which are attached.

To note, a follow up commission will be issued in the **week commencing 8 July 2024** from the Minister for Public Finance to gather further intelligence on spending incurred by Public Bodies; this information will form an integral part of budget conversations.

If you have any questions, please do not hesitate to reach out.

Many thanks, [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)] | Deputy Private Secretary | Cabinet Secretary for Finance and Local Government – Shona Robison MSP | Scottish Government | St Andrew's House | Regent Road | Edinburgh | EH1 3DG | M: [Redacted S.38(1)(b)] | E: CabSecFLG@gov.scot

DOCUMENT 2 (Emails x 2)

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: 28 October 2024 13:13

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>; Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>; DG Strategy and External Affairs <DGSEA@gov.scot>; Shona Riach <Shona.Riach@gov.scot>; Lisa Baird <Lisa.Baird@gov.scot>; John Primrose <John.Primrose@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: Minister for Public Finance <MinisterPF@gov.scot>; Richard McCallum <Richard.McCallum@gov.scot>; Jamie MacDougall <Jamie.MacDougall@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Heather Darling <Heather.Darling@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: 2025-26 Resource/Capital Budget - Deprioritisation - Commission - returns due by Fri 25 October

This email is for the official record and confirms a Ministerial Decision. This email must be placed in the official record (eRDM) by your team in line with SG records management policy.

Good afternoon [Redacted S.38(1)(b)]

With thanks to Ms Robison your office and officials for the extension to accommodate Mr Robertson's leave, please find attached our portfolio return cleared by the Cabinet Secretary.

Kind regards [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]

Deputy Private Secretary

Office of Angus Robertson MSP, Cabinet Secretary for Constitution, External Affairs and Culture CabSecCEAC@gov.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG



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Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

From: [Redacted S.38(1)(b)] **On Behalf Of** Cabinet Secretary for Finance & Local Government

Sent: Tuesday, October 15, 2024 3:25 PM

To: Cabinet Secretary for Constitution, External Affairs and Culture 2024 ; DG Strategy and External Affairs ; Shona Riach ; Lisa Baird ; John Primrose ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)]

Cc: Cabinet Secretary for Finance & Local Government ; Minister for Public Finance ; Richard McCallum ; Jamie MacDougall ; [Redacted S.38(1)(b)] ; Heather Darling ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)]

Subject: 2025-26 Resource/Capital Budget - Deprioritisation - Commission - returns due by Fri 25 October

Importance: High

PS/Cabinet Secretary for Constitution, External Affairs & Culture

Please see attached:-

1. Letter from Cab Sec Finance to Cab Sec CEAC regarding 2025-26 Resource & Capital Budget deprioritisation.
2. Accompanying template to be completed and returned.

Responses are requested **by Friday 25th October**. Grateful if PO's could ensure they respond to the this email/copy list please.

Many thanks [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)] | Deputy Private Secretary | Cabinet Secretary for Finance and Local Government – Shona Robison MSP | Scottish Government | St Andrew's House | Regent Road | Edinburgh | EH1 3DG | M: [Redacted S.38(1)(b)] | E: CabSecFLG@gov.scot

DOCUMENT 3 – (emails x 4)

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: 21 January 2025 17:06

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>

Cc: Cabinet Secretary for Constitution, External Affairs and Culture 2024

<CabSecCEAC@gov.scot>; Shona Riach <Shona.Riach@gov.scot>; DG Strategy and External Affairs <DGSEA@gov.scot>; Lisa Baird <Lisa.Baird@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>; Culture and External Affairs BMU <CEABMU@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: FW: For Sign off: 2025-26 Resource - Path to Balance Commission - Narrative

Hi [Redacted S.38(1)(b)],

Please find attached a return for CEAC, cleared by Mr Robertson who is content with it.

Best, [Redacted S.38(1)(b)]

Private Secretary

Office of Angus Robertson MSP, Cabinet Secretary for Constitution, External Affairs and Culture
CabSecCEAC@gov.scot

From: [Redacted S.38(1)(b)] **On Behalf Of** Culture and External Affairs BMU

Sent: 20 January 2025 17:33

To: Cabinet Secretary for Constitution, External Affairs and Culture 2024

Cc: Shona Riach ; DG Strategy and External Affairs ; Lisa Baird ; [Redacted S.38(1)(b)] ; Culture and External Affairs BMU ; [Redacted S.38(1)(b)]

Subject: RE: For Sign off: 2025-26 Resource - Path to Balance Commission - Narrative

Hi [Redacted S.38(1)(b)],

Many thanks to colleagues for updating the Path to Balance commission.

The commission template outlines the pressure/savings for the portfolio (tab B – main return) and the workforce figures for public bodies (C - workforce return).

We have completed a delivery plan narrative to accompany the template.

The plan outlines the portfolio pressure – £10.5m NRS census and Directorate TOC £0.4m. Whilst the TOC can be managed down by the Directorates, the portfolio is unable to fund the £10.5m for the census within the 25.26 allocation. We have outlined the savings measures already taken and the challenge of making further savings.

Grateful for Mr Robertson's review.

CEAC - 2025.26 Delivery Plan - January 2025 details - Objective

Many thanks,

[Redacted S.38(1)(b)] [Redacted S.38(1)(b))

Business Manager

Directorate for Culture and External Affairs

Scottish Government



From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: 06 January 2025 15:21

To: Lisa Baird <Lisa.Baird@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Culture and External Affairs BMU <CEABMU@gov.scot>

Cc: Shona Riach <Shona.Riach@gov.scot>; DG Strategy and External Affairs <DGSEA@gov.scot>

Subject: FW: 2025-26 Resource - Path to Balance Commission

Hi Lisa, [Redacted S.38(1)(b)],

Welcome back from break 😊 Below and attached is the latest finance commission – grateful if we could have a return for Mr Robertson’s clearance by cop Monday 20th January. To note he is travelling on the 23rd and 24th so that is a hard deadline.

I think the key points from the commission are to:

- provide indicative FTE forecasts for public bodies which are in line with resource allocations and public sector reform objectives;
- provide an updated portfolio Delivery Plan that clearly sets out the actions you will take to resolve remaining budget pressures and high likelihood risks in your portfolio, including:

PS/ Cabinet Secretary for Constitution, External Affairs and Culture,

Please see attached:-

5. Letter from Cab Sec Finance to Mr Robertson regarding 2025-26 Resource Budget Path to Balance Commission.
6. Accompanying template to be completed and returned.

Responses are requested **by 24th January**.

Many thanks [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)] | Deputy Private Secretary | Cabinet Secretary for Finance and Local Government – Shona Robison MSP | Scottish Government | St Andrew's House | Regent Road | Edinburgh | EH1 3DG | M: [Redacted S.38(1)(b)] | E: CabSecFLG@gov.scot

DOCUMENT 4 – (emails x 2)

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: 20 March 2025 18:00

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>; Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>

Cc: DG Communities <DGCommunities@gov.scot>; DG Strategy and External Affairs <DGSEA@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lisa Baird <Lisa.Baird@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Heather Darling <Heather.Darling@gov.scot>; Chief Financial Officer <cfo@gov.scot>; Richard McCallum <Richard.McCallum@gov.scot>; Culture and External Affairs BMU <CEABMU@gov.scot>; Shona Riach <Shona.Riach@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: Note from Cab Sec FLG - 25-26 Spend Controls & Revised Envelopes - Response requested by COP Friday 21 March

Hi [Redacted S.38(1)(b)],

Please find below a response from Mr Robertson to Ms Robison's letter last week:

Dear Shona,

Thank you for your letter of 13 March. I agree the importance of a collective Cabinet effort in creating the conditions to move forward confidently with our ambitious plans, while managing the risk of straying from a balanced overall budget position. In particular I welcome the shift away from heightened in-year spending controls and emergency measures, and I am happy to play my part in helping that to happen.

I am content with the revised environment for spending controls and will look to the Accountable Officers for my portfolio to ensure those are in place.

On the specific targets proposed for the Constitution, External Affairs and Culture portfolio, I can manage the resource proposition of £3.8m, on the flight path indicated.

The capital proposition of a £5m saving, against a budget of some £34m, is however rather more challenging. The small allocation of capital is intended to address a backlog of maintenance and refurbishment requirements for our cultural bodies and the National Records of Scotland, which bring with them health and safety and reputational risks, if they were not to proceed. However, our experience is that slippage can occur in such projects, and where such opportunities arise to deliver in-year savings, I will certainly consider them. I therefore cannot provide the same level of assurance that I can on resource spending, but I commit to keeping the position under review and contributing savings where possible.

AR

Best, [Redacted S.38(1)(b)]

Private Secretary

Office of Angus Robertson MSP, Cabinet Secretary for Constitution, External Affairs and Culture CabSecCEAC@gov.scot

From: [Redacted S.38(1)(b)] **On Behalf Of** Cabinet Secretary for Finance & Local Government

Sent: 13 March 2025 17:31

To: Cabinet Secretary for Constitution, External Affairs and Culture 2024

Cc: DG Communities ; DG Strategy and External Affairs ; [Redacted S.38(1)(b)] ; Lisa Baird ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; Heather Darling ; Chief Financial Officer ; Richard McCallum ; Cabinet Secretary for Finance & Local Government

Subject: Note from Cab Sec FLG - 25-26 Spend Controls & Revised Envelopes - Response requested by COP Friday 21 March

Importance: High

Good afternoon Cab Sec PO,

Following discussion in Cabinet on Tuesday on the 2025-26 financial position, approach to spend controls and need for revised budget envelopes, please find attached a letter from the Cabinet Secretary for Finance and Local Government. This letter includes the revised envelope (and resulting targets) that your portfolio should now work towards.

It is important to note that there is a risk higher targets will be required, pending outcome of the UK Government's upcoming fiscal events; an update will be provided after the UK Spring Statement on 26th March. But in the meantime portfolios are asked to work towards the targets within these letters.

We would appreciate a response **by COP Friday 21st March.**

Many thanks [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)] | Deputy Private Secretary | Cabinet Secretary for Finance and Local Government – Shona Robison MSP | Scottish Government | St Andrew's House | Regent Road | Edinburgh | EH1 3DG | M: [Redacted S.38(1)(b)] | E: CabSecFLG@gov.scot

DOCUMENT 5 (emails x 2)

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: 25 August 2025 16:58

To: CEA Director Support Team <CEADST@gov.scot>; Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>

Cc: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Shona Riach <Shona.Riach@gov.scot>; DG Strategy and External Affairs <DGSEA@gov.scot>; Kenneth Hogg <Kenneth.Hogg@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lisa Baird <Lisa.Baird@gov.scot>; Jamie MacDougall <Jamie.MacDougall@gov.scot>; Russell Bain <Russell.Bain@gov.scot>; [Redacted S.38(1)(b)] <[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: Immediate - Submission on CEAC Portfolio Path to Balance 2025.26

This email is for the official record and confirms a Ministerial Decision. This email must be placed in the official record (eRDM) by your team in line with SG records management policy.

Good afternoon [Redacted S.38(1)(b)]

Mr Robertson is content to approve the option to cover the portfolio pressure from the additional eNIC allocation.

Kind regards [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] **On Behalf Of** Culture and External Affairs BMU

Sent: 25 August 2025 11:52

To: Cabinet Secretary for Constitution, External Affairs and Culture 2024

Cc: Culture and External Affairs BMU ; [Redacted S.38(1)(b)] ; Shona Riach ; DG Strategy and External Affairs ; Kenneth Hogg ; [Redacted S.38(1)(b)] ; Lisa Baird ; Jamie MacDougall ; Russell Bain ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted

S.38(1)(b)] ; [Redacted S.38(1)(b)]

Subject: Immediate - Submission on CEAC Portfolio Path to Balance 2025.26

Dear Mr Robertson,

This note seeks your approval to meet the unfunded £1.6m pressure of the NRS Census work with funds released through the eNIC allocation from the centre.

The portfolio will require £350k of the £2m allocation to cover 60% of the eNIC uplift in Directorate for Culture and External Affairs and EU Directorate; A&DS; and NRS, which has AO sign off. We propose using the remaining eNIC funding to cover the Culture and Historic Environment bodies' eNIC requirement. In turn, this releases additional funds in their budget allocation as an option to cover the £1.6m request from NRS for the Census work in 2025/26.

I have attached a note for your review and approval.

Apologies for the tight turnaround – the deadline to transfer the eNIC allocation at ABR closes tomorrow.

For Official use: Submission on CEAC Path to Balance - Immediate details - Objective

Many thanks,

[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]

Business Manager

Directorate for Culture and External Affairs

Scottish Government

DOCUMENT 6 – (email x2, attachment word doc x1)

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: 24 September 2025 11:41

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>; First Minister <FirstMinister@gov.scot>; Deputy First Minister and Cabinet Secretary for Economy & Gaelic <DFMCSEG@gov.scot>; Cabinet Secretary for Justice and Home Affairs 2024 <CabSecforJHA@gov.scot>; Cabinet Secretary for Education & Skills 2024 <CabSecES2024@gov.scot>; Cabinet Secretary for Climate Action and Energy <CabSecforCAE@gov.scot>; Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>; Cabinet Secretary for Rural Affairs, Land Reform & Islands 2024 <CabSecforRALRI@gov.scot>; Cabinet Secretary for Transport <CabSecfortransport@gov.scot>; Cabinet Secretary for Health & Social Care 2024 <CabSecHSC@gov.scot>; Cabinet Secretary for Social Justice 2024 <CabSecforSJ@gov.scot>; Cabinet Secretary for Housing <CabSecHousing@gov.scot>

Cc: Cabinet Secretariat Inbox <CabinetSecretariat@gov.scot>; Minister for Public Finance <MinisterPF@gov.scot>

Subject: RE: Note from Cab Sec FLG - 2025-26 Path to Balance and Controls

Thanks [Redacted S.38(1)(b)] – Mr Robertson has noted

[Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]

Deputy Private Secretary to Cabinet Secretary for Constitution, External Affairs and Culture Angus Robertson MSP

The Scottish Government

St Andrew's House | Regent Road | Edinburgh | EH1 3DG

Email: CabSecCEAC@gov.scot

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

From: [Redacted S.38(1)(b)] **On Behalf Of** Cabinet Secretary for Finance & Local Government

Sent: 08 September 2025 13:05

To: First Minister ; Deputy First Minister and Cabinet Secretary for Economy & Gaelic ; Cabinet Secretary for Justice and Home Affairs 2024 ; Cabinet Secretary for Education & Skills 2024 ; Cabinet Secretary for Climate Action and Energy ; Cabinet Secretary for Constitution, External Affairs and Culture 2024 ; Cabinet Secretary for Rural Affairs, Land Reform & Islands 2024 ; Cabinet Secretary for Transport ; Cabinet Secretary for Health & Social Care 2024 ; Cabinet Secretary for Social Justice 2024 ; Cabinet Secretary for Housing

Cc: Cabinet Secretariat Inbox ; Cabinet Secretary for Finance & Local Government ; Minister for Public Finance

Subject: Note from Cab Sec FLG - 2025-26 Path to Balance and Controls

PO's,

Please find attached note from Ms Robison regarding 2025-26 Path to Balance and Spending Controls.

Thanks [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)] | Deputy Private Secretary | Cabinet Secretary for Finance and Local Government – Shona Robison MSP | Scottish Government | St Andrew's House | Regent Road | Edinburgh | EH1 3DG | M: [Redacted S.38(1)(b)] | E: CabSecFLG@gov.scot

DOCUMENT 6 (word doc attachment)

08 September 2025

Cabinet Secretaries

2025-26 Path to Balance and Spending Controls

Thank you for the continued support you and your teams are providing in navigating the financial challenges of 2025–26.

As discussed at Cabinet last week, whilst progress has been made against budget envelopes and the budget flightpath targets, the July milestones were not fully met. Significant challenges remain, and we continue to navigate the 2025-26 financial year carrying a number of risks. It is imperative that the revised budget envelopes agreed in March 2025, across both resource and capital, are delivered in full. In this context, I must reiterate that spending should proceed only where essential, with the highest level of scrutiny applied to all proposals.

However, it has always been my intention to move towards empowered accountability and so, in reviewing the spend approval processes as part of the first budget flightpath milestone, I have agreed to raise the threshold for central approval of spend within agreed budget envelopes from £1 million to £5 million. Below this value, it will be for you and your Accountable Officers to ensure appropriate local governance controls are in place. Central controls will continue to apply for expenditure that is: new and / or not within existing budgets or delivery plans; repurposing underspends; or novel and / or contentious. Given the challenging financial position, I must stress that this is **not** a relaxation of spending controls, but a realignment of appropriate accountability.

Moving forward, the spend control framework will be reviewed regularly, informed by monthly budget monitoring. A further stocktake will take place at the next flightpath milestone in November.

Thank you again for your continued support.

SR

DOCUMENT 7 – (email x 2)

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: 08 October 2025 17:57

To: Martin Johnson <Martin.Johnson@gov.scot>; Dominic Munro <Dominic.Munro@gov.scot>; Kenneth Hogg <Kenneth.Hogg@gov.scot>; DG Exchequer Strategy and Performance <DGESP@gov.scot>

Cc: Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>; Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>

Subject: FW: Note from Cab Sec FLG - 2025-26 Path to Balance and Scotwind utilisation

Importance: High

Hi all,

Grateful if you could pass on as appropriate.

Many thanks, [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]

Private Secretary to the Cabinet Secretary for Constitution, External Affairs and Culture – Angus Robertson MSP

The Scottish Government

St Andrew's House | Regent Road | Edinburgh | EH1 3DG

Email: CabSecCEAC@gov.scot

Phone: [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] **On Behalf Of** Cabinet Secretary for Finance & Local Government

Sent: 08 October 2025 16:12

To: DL Cabinet Secretaries

Cc: Cabinet Secretary for Finance & Local Government ; Minister for Public Finance ; Heather Darling ; Chief Financial Officer ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; Richard McCallum ; [Redacted S.38(1)(b)] ; Jennie Barugh ; Permanent Secretary ; DG Exchequer Strategy and Performance ; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]

Subject: Note from Cab Sec FLG - 2025-26 Path to Balance and Scotwind utilisation

Importance: High

PS/Cabinet Secretaries,

Please see below note from the Cabinet Secretary for Finance and Local Government, grateful if this could be shared with your respective Cab Sec's and officials as necessary.

Cabinet Secretaries,

2025-26 Path to Balance and Scotwind utilisation

Thank you for the continued support you and your teams are providing in navigating the financial challenges of 2025–26.

We have a technical path to balance the 2025-26 budget; however, this remains reliant upon the utilisation of Scotwind revenues to support the resource position. It is therefore imperative that all portfolio savings targets are delivered, and spending remains within the revised agreed budget envelopes. We must continue to bear down on non-essential spend and avoid additional unfunded announcements.

I am keen to reduce our reliance on Scotwind revenues in 2025-26 to create headroom to support 2026-27 which, as we are all aware, is set to be challenging. I would therefore like to ensure that underspends and slippage are reflected in forecasts as early as possible. I would be grateful if your officials can interrogate forecasts to ensure they are taut, and reflective of where underspends are likely to emerge. Please ensure that

updated forecasts are reported in the next monthly budget monitoring cycle (i.e. September monitoring), where possible.

It remains imperative that all spend decisions are scrutinised appropriately before expenditure is committed to, including those that no longer require central approval per the updated central spending controls. In relation to any plans to repurpose underspend to new activity, I would remind you that this would be subject to existing spending controls, and in these circumstances a full AO Central Spend Control process must be followed.

Thank you again for your continued support.

SR

8 October 2025

DOCUMENT 8 (emails x 2)

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Constitution, External Affairs and Culture 2024

Sent: 13 November 2025 17:52

To: Kenneth Hogg <Kenneth.Hogg@gov.scot>; Dominic Munro <Dominic.Munro@gov.scot>; Martin Johnson <Martin.Johnson@gov.scot>

Cc: DG Exchequer Strategy and Performance <DGESP@gov.scot>; Cabinet Secretary for Constitution, External Affairs and Culture 2024 <CabSecCEAC@gov.scot>; CEA Director Support Team <CEADST@gov.scot>; Jamie MacDougall <Jamie.MacDougall@gov.scot>; Lisa Baird <Lisa.Baird@gov.scot>

Subject: FW: Note from Cab Sec FLG - 2025-26 Path to Balance and Scotwind utilisation

Hi all,

Please see below – no specific commission but a general ask.

Thanks, [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]

Private Secretary to the Cabinet Secretary for Constitution, External Affairs and Culture – Angus Robertson MSP

The Scottish Government

St Andrew's House | Regent Road | Edinburgh | EH1 3DG

Email: CabSecCEAC@gov.scot

Phone: [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] **On Behalf Of** Cabinet Secretary for Finance & Local Government

Sent: 13 November 2025 16:29

To: DL Cabinet Secretaries

Cc: Cabinet Secretary for Finance & Local Government ; Heather Darling ; Chief Financial Officer ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; Jennie Barugh ; Richard McCallum ; [Redacted S.38(1)(b)]

Subject: Note from Cab Sec FLG - 2025-26 Path to Balance and Scotwind utilisation

PS/Cabinet Secretaries

Please see note below from Ms Robison.

2025-26 Path to Balance and Scotwind utilisation - Updated

Following my note of 8th October, you will be aware that recent media reports continue to suggest that the UK Autumn Statement on 26th November may result in a significant worsening of the Scottish Government's funding position from 2026-27 onwards. It is now more important than ever that we reduce our reliance on Scotwind revenues in 2025-26 to create as much headroom to support 2026-27.

While we have a technical path to balance the 2025-26 budget this remains reliant upon the utilisation of unallocated Scotwind revenues to support the resource position. Furthermore, I need the most accurate and timely forecast information as possible to make decisions on our in-year and future year positions following the UK Autumn Statement.

In my previous letter I asked that all portfolios interrogate forecasts, across Resource, Capital and Financial Transaction budgets, to ensure that all likely movements, slippage and underspends are reflected. I am not yet seeing significant changes come through, so I would like to reiterate this once more; please can you work with your portfolio officials to ensure that updated forecasts are reported in the next monthly budget monitoring cycle (i.e. October monitoring), where possible.

Furthermore, it remains imperative that all portfolio savings targets are delivered, and spending remains within the revised agreed budget envelopes. Non-essential spend and additional unfunded announcements should be avoided, and any proposals to repurpose underspend to new activity must first follow the full central spend control process.

Thank you again to you and your officials for the continued support in this.

SR

Thanks [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)] | Deputy Private Secretary | Cabinet Secretary for Finance and Local Government – Shona Robison MSP | Scottish Government | St Andrew's House | Regent Road | Edinburgh | EH1 3DG | M: [Redacted S.38(1)(b)] | E: CabSecFLG@gov.scot