

REVENUE	REVENUE	REVENUE	REVENUE	Notes
	2026-27	2028-29	2028-29	
ECONOMY, BUSINESS AND JOBS				
Linking pay and bonuses at the top of the public sector to success, not rewarding failure			TBC	Subject to outcome of revised policy
Halving the amount the Scottish Government and agencies spend on private consultancy			21	Compared to baseline 2022/23 spend of £42.3m (https://www.gov.scot/publications/foi-202400432841/)
Reviewing the cluttered quango landscape to ensure best value for money			TBC	Subject to outcome of review
HEALTH & CARE				
Using care to save the equivalent of half of the current cost to the NHS caused by delayed discharge			220	Save (to reinvest) the equivalent cost of half the cost of delayed discharges to the NHS by 2028/29, through a combination of making sure a person is cared for in the most appropriate place, reduced delays elsewhere within the NHS being caused by the care bottleneck by prioritising the care crisis, addressing the fact that people's health worsens the longer they are in hospital, and the impact that this would have on reducing NHS waiting lists and enabling people to return to or increase work. Audit Scotland states: <i>"Based on 2023/24 costs, the average daily net cost of a hospital bed in Scotland where a patient receives nursing, allied health professional (AHP) and other direct patient care (excluding medical, pharmacy, laboratory and operating theatre-related care) is estimated at £618. This compares with £144.72 per day for a publicly funded care home placement with nursing, and £126 per day for a publicly funded residential care home placement. "Assuming a daily cost of £618 for a hospital bed, in 2024/25 the total estimated cost of the 720,119 bed days occupied by delayed discharges alone</i>

Scrapping walk-in surgeries (with the money reallocated to increase staffing in existing surgeries in line with the wishes of the RCGPs and BMA)	36	36	36	<p>Savings in the Primary Care Fund budget. £36m was added in 2026/27 to enable initial establishment and evaluation of a series of new local walk in GP services. While this is a one-year pilot at present, it is still funding allocated in 2025/26 that we would not include in the 2027/28 Budget.</p> <p>RCGP Scotland Chair, Dr Chris Provan: "Redirecting the £36 million investment to core general practice would be more beneficial for patients".</p> <p>Dr Al Miles, deputy chair of the BMA Scottish GP Committee: "...it is highly doubtful the introduction of these walk-in centres will have a significant impact on improving access or ending the '8am rush' for appointments...walk-in centres offer a fraction of the services of a standard GP surgery, at greatly increased cost...the funding would be far better targeted at existing GP services..."</p>
Merging NHS 24 and the Scottish Ambulance Service, removing duplication and bureaucracy			TBC	
EDUCATION, CHILDREN & YOUNG PEOPLE				
Scrapping SNSAs	3	4.1	4.1	<p>Current contract is worth £4.1m a year. Can't achieve that full saving in 2026/27 due to the 3-month break clause.</p>
Free school meal savings due to falling pupil roll			8	<p>IPPR modelling for the EIS showed that £14m from primary free school meals and £1m in secondary free school meals is expected to be saved due to falling pupil rolls by 2030. Money to be redeployed within the education portfolio. Costs are relative to 2024 (the baseline year). We have assumed this will partially take effect by 2028-29.</p> <p>https://www.eis.org.uk/Content/images/Campaigns/QualityEducation/IPPRScotland2026costingsreport.pdf</p>
COMMUNITIES				
Point of entry levy - Money direct to councils				<p>Only applies to those that chose to implement this (as is the case for the visitor levy mechanism that already exists), for instance applying it to cruise ship passengers.</p>
Scotwind rents - Money direct to councils				<p>Beyond the current Spending Review period. Part of our broader long-term plan to devolve the Crown Estate. No rental income from ScotWind projects is expected in 2028-29.</p>
Driving down the use of costly remand				<p>All savings to be reinvested within the justice system and associated measures such as youth work</p>

