

<b>SPENDING</b>	<b>REVENUE</b>	<b>REVENUE</b>	<b>REVENUE</b>	<b>CAPITAL (2026-29)</b>	<b>Notes</b>
	2026-27	2027-28	2028-29		
<b>ECONOMY, BUSINESS AND JOBS</b>					
Jobs Transition Loan	10	10	10		10,000 loans of up to £5,000 to be made available across the Parliament - 2,000 per year. Could be delivered through Business Gateway or other partners. Recipients will only start paying it back once they start earning more than they did prior to receipt. These will be written off after 10 years if repayment has not begun.
Funding for young entrepreneurs	-	-	-		£2.5m already recurring. Secured in the 2026/27 Scottish Budget and Scottish Government has said this will be recurring. Worth £12.5m over the Parliament. Commitment contained in letter from Shona Robison to Jamie Greene (12/2/26).
Reorganising apprenticeship funding	-	-	-		Within existing departmental spending limits
Reform business rates	-	-	-		Rebalancing rates within existing departmental spending limits
Exempting the last bank in town from business rates	0	de minimis	de minimis		Would bring into force from 2027/28
Games Innovation Centre and regional hubs	-	-	3		New centre located within a university or college, with low cost office space within existing public buildings and linking up with the existing techscaler programme
New arm of the Scottish National Investment Bank dedicated to SMEs	20	-	-		One-off injection with returns retained within SNIB and reinvested. This is in addition to the ongoing capitalisation of the bank at £200m per year. Equivalent of a 10% uplift this year (it received flat-cash £200m within the 2026/27 Scottish Budget).
<b>HEALTH AND CARE</b>					

900 new multidisciplinary patient-facing staff based in GP practices	19.5	39	58.5	Our aim is to roll this out over 3 years. Average salary of £65,000 per member of staff, once pensions and National Insurance are included, based on NHS Agenda for Change Band 6. Reallocating the £36m provided from the 2026/27 Scottish Budget onwards for walk-in GP services. This will pay for a wide range of specialists in established local teams, with the option for GP practices to share members of staff in clusters so that they share specialisms and widen access for patients.
GP plan, including growing the GP workforce, giving some patients access to a named GP, and contributing to our commitment to increase their share of the NHS budget	-	-	-	Uses the GP time saved through the recruitment of the 900 multidisciplinary patient-facing staff above. This will sit alongside the Scottish Government's existing £531m investment in general practice 2026-2029 (announced 28/10/25). And having a named GP can save money, as set out by Dr Gavin Francis in Holyrood Magazine, 22 September 2025, Author of Free for All: Why the NHS is Worth Saving: "Patients with a named GP who knows them well are 30 per cent less likely to access out-of-hours services and are admitted to hospital as an emergency around 30 per cent less often. They have a 25 per cent lower mortality rate than people whom their doctor is a stranger. The Uber-isation of healthcare, where any clinician will do, is a disaster. We must prioritise and incentivise continuity of care with a named GP."
Health and social care staff assembly	0.5		0.5	The Citizens Assembly of Scotland cost £0.938m spread across two years ( <a href="https://www.gov.scot/publications/foi-202200334314/">https://www.gov.scot/publications/foi-202200334314/</a> ). Ours will be a biennial process.
Homecoming scheme for people trained in Scotland currently working overseas	2	0	0	One-off package of incentives

Expanding the number of training places for dentists			6		20 new dentist training places per annum from 2028/29, taking the total number of Scottish students starting Bachelor of Dental Surgery courses from 145 to 165, building on the £3m secured by Scottish Liberal Democrats for 10 extra places in the 2025/26 Budget - a combined increase of 22.2% <a href="https://www.gov.scot/news/scottish-dentistry-student-numbers-increase/">https://www.gov.scot/news/scottish-dentistry-student-numbers-increase/</a>
Wider dental plan (Enhanced Skills Practitioners, structures to accommodate overseas-qualified dentists, reinvigorating schemes for people in vulnerable groups, reforming the NHS payments system for dentists)	-	10	20		
Mental health plan (new walk-in services based on the Nook model, more staff working alongside police and prisons, ramping up mental health first aider training, increased funding for suicide prevention, implementing eating disorder framework, perinatal mental health improvement, inpatient beds for new mums and young people north of Dundee, training for teachers, suicide prevention)	-	10	20	18	In 2015, a brand new CAMHS centre, such as the 12-bed specialist child mental health unit (Dudhope House) which opened in Dundee in April 2015 cost £8 million. This excludes land but there is no shortage of NHS-owned sites. Aberdeen and Inverness are options, given the others are in Edinburgh, Glasgow and Dundee. The BCIS General Building Cost Index suggests construction inflation has increased up to 40% since then. £12m would account for these above inflation increases. Allocating a further £6m for a second smaller unit for new mothers (Livingston is only 6 beds).
Delayed discharge plan - incorporated into wider investment in social care (below)					
Consultant-led maternity services at Caithness General Hospital	-	-	5	10	The Scottish Government spent £6.6m to support the return to consultant-led care in Moray in 2023. <a href="https://www.gov.scot/news/moray-maternity-services-1/">https://www.gov.scot/news/moray-maternity-services-1/</a>

New health and care centre in East Dunbartonshire				25	Based on the cost of Gorbals (£17m in 2019), Woodside (£20m in 2019) and Pennywell (£12m in 2016/17), accounting for construction inflation of circa 40% over the last decade. Land has already been identified locally and has been offered up.
24/7 walk-in urgent care at Portree Hospital					Within existing NHS budget increases
Edinburgh Eye Pavilion, Belford Hospital, Gilbert Bain, Feasibility study on Raigmore					Within the reprioritised Infrastructure Investment Plan
Fair Deal for Rural Healthcare					Within existing NHS budget increases
New NHS tech and digital tools for staff and patients					Within existing NHS budget increases
Cancer plan, including rollout of a national lung cancer screening programme	-	-	-		Introduced in a phased way within the Parliament but beyond the Spending Review period due to requirement to ramp up infrastructure and staffing. This will remain faster than the 7-10 years the Scottish Government currently anticipates this will take (S6W-39203). The Scottish Expert Advisory Group has provided the Scottish Government with an evaluation of costs and considerations, and have estimated set up costs at approximately £36 million for a national programme. This cost accounts for the resources and equipment required. The estimated annual cost of the screening programme is between £29 million and £39 million, dependant on a number of factors including screening uptake, once the programme is fully implemented. This estimate includes the cost of staffing required across various components of the screening pathway. (parliamentary question S6W-39201)
Ensure all cancer patients requiring reconstructive surgery can receive this					Achieved by requiring health boards to work more closely to use spare system capacity
Replacing ageing radiotherapy equipment					The Radiotherapy replacement programme is within the existing Infrastructure Investment Plan (annex A)

Shared care for ADHD diagnoses					De minimis
Long Covid, ME, chronic fatigue			0.5		Commitment to maintain at least the £4.5m per year in recurring funding initiated in the 2025/26 Scottish Budget as a result of the Scottish Liberal Democrats' negotiations, and uprate with inflation = worth at least £24m over the 5-year Parliament
High street audiology services					Within existing budgets. £7.5m was allocated to ongoing investment in audiology and support preparatory work for community hearing service development - a budget which the Scottish Liberal Democrats voted for after negotiations.
Safer drugs consumption facilities	7	7	7		The Thistle in Glasgow is costing £7m over 3 years. We would roll out 3 more sites at a cost of £7m per year in total. ( <a href="https://hansard.parliament.uk/commons/2025-10-13/debates/E4AE111F-444F-4C1D-8FF2-2A2207B2CEEF/GlasgowSaferDrugConsumptionFacility?">https://hansard.parliament.uk/commons/2025-10-13/debates/E4AE111F-444F-4C1D-8FF2-2A2207B2CEEF/GlasgowSaferDrugConsumptionFacility?</a> )
Mother and Child Recovery houses					Already funded through the 2026/27 Budget as a result of the Scottish Liberal Democrats' budget agreement. We will maintain this funding.
Other drugs policies					Prevention activity and funding stability to otherwise be provided within the existing drugs and health budgets. The Social Market Foundation estimates that the Scottish public sector is losing out on up to an estimated £1 billion a year every year due to drug harm, including £222m in healthcare and drug services costs and up to £320m on crime and justice. The impact on GDP from unemployment and reduced productivity is estimated to be up to £1.2bn.

Harnessing the breakthroughs in weight loss medication					Expand access by using the bargaining power of the NHS and increasing competition from weigh-loss drugs in development. Michael Shah, senior analyst at Bloomberg Intelligence: "There are more than 160 weight-loss drugs in clinical development...NHS bargaining power should improve as additional players and treatments enter the space. Obesity and overweight costs the UK £126bn a year (NHS £12.6bn, years spent in poor health £71.4bn, £12.1bn unemployment, £10.5bn cost of informal care, £9.7bn lower productivity, £8.bn sick days, £1.2bn cost of formal care, £700m lost output due to weight-related early death) <a href="https://www.theguardian.com/society/2025/jul/02/obesity-overweight-cost-estimate-nhs-study">https://www.theguardian.com/society/2025/jul/02/obesity-overweight-cost-estimate-nhs-study</a>
24/7 access to thrombectomy					It saves money by avoiding immediate and long-term care costs, according to the Stroke Association, Chest Heart & Stroke Scotland, the Royal College of Physicians of Edinburgh/Glasgow, the Scottish Stroke Nurses Forum and the British Irish Association of Stroke Physicians
Ensuring people are on the right medicines, and empowering pharmacists to do more prescribing to ease the pressure on GPs					De minimis
Promoting social prescribing					De minimis
Supporting hospices	4	4	4		Making the extra £9.4m secured for hospices by the Scottish Liberal Democrats in the 2026/27 Scottish Budget recurring funding, to help them attract and retain staff by mirroring NHS pay rates, with additional money to help ensure the pay gap with the NHS is closed.
Helping people with terminal illness with energy bills	4				

Protect funding for sportscotland in real terms					In current government plans to increase investment in sport.
Tackle the crisis in social care	150	150	100		To cover investments including national standards for care users and care worker national bargaining and fair work, care home places in remote and rural areas
Uplift to Carer Support Payment		40	40		<p>The uplift would be applied through either Carer Support Payment or the Scottish Carer Supplement. They are paid at the same time. 99,605 carers were in receipt of Carer Support Payment as of 31 December 2025.</p> <p>The Scottish Government states that "Scottish Carer Supplement will remain a separate component from Carer Support Payment to ensure it continues to be disregarded as income or capital for other benefits, such as Universal Credit."</p> <p>The existing supplement is worth £609 annually in 2026/27.</p> <p>The State of Caring report published in November 2025 found 48% of unpaid carers have cut back on essentials like food and heating, 35% of unpaid carers have taken on debt, 39% of unpaid carers report poor mental health and 30% poor physical health.</p> <p>The Scottish Government's 2023/24 Health and Care Experience Survey found just 31% of carers said they feel supported to continue caring.</p> <p>The taper would require to be developed with carers and carers organisations, but would not remove existing entitlements. It would be aimed at removing the cliff edges that carers</p>

Right to a break from caring for all unpaid carers, with young carers able to access person-centred respite either away from home or at home					Provision contained within the Care Reform (Scotland) Act 2025. Scottish Government launched a consultation on options for introducing this on 13/3/26. The onus of the law is upon councils, which we will fund fairly through budget cycles.
<b>EDUCATION, CHILDREN, YOUNG PEOPLE AND FAMILIES</b>					
2000 pupil support assistants		25	50		Existing take-home salaries are typically around £20,000, based on FTE PSAs working 30 hours per week, 39 weeks a year. 20,000x2000 = £40m. An additional £10m will be provided to cover National Insurance, pensions and other enhancements to PSAs' pay, terms and conditions to be delivered through our commitment to improving their careers.
370 speech and language therapists			25		The Roycal College of Speech and Language Therapists estaimtes that an additional £25m would be required in order to fund this increase in SLT numbers. It would shift the delivery os some speech and language therapy services for children out of health settings and into education ones. It estimates that this would allow for 0.5 days per week for an average-sized early learning and childcare setting, 1 day per wek for an average-sized primary, special or secondary school. Current funding for SLT work in schools is shared between health and local authority education budgets, and we would propose that there continue to be joint ownership. If workforce constraints are a barrier to hiring the numbers targeted, some money would be focused towards training and entry routes initially.
Focus on play-based learning until the age of 7					Same staff and premises.

Help for young carers balancing education and caring for their loved one			8.4	We will create young carers leads for every high school (1 day a week) and college (5 days a week), with leads operating on a cluster basis across primary schools. They will be teachers who can offer practical support. They will also provide advice and training to teaching colleagues on how to best support pupils who are young carers. Young carers lead (1 day a week per high school for a dedicated teacher, FT(5 days) person per college) – 360x£10,000=£3.6m; 24x£50,000 =£1.2m. Primary school could do via clusters, at the equivalent of the high school rate
Bringing into force the law on residential outdoor education				Confirming current plans
Service Pupil Premium	0.9	0.9	1	£350 initially for an estimated 2,500 children, rising with inflation, to match the Service Pupil Premium that's provided in England
Inflation proofing Pupil Equity Funding	0	2.5	5	Baselined against 2026/27 value. £120m in 2026/27 Scottish Budget. Will increase funding per child from £1225 in 2026/27 to £1275 in 2028/29 (4%), using the SPICe GDP deflators. These costs may be reduced given funding follows the child and pupil rolls are expected to fall slightly (see graph 4.3 here: <a href="https://www.gov.scot/binaries/content/documents/govscot/publications/research-and-analysis/2024/05/pupil-projections-implications-teacher-resourcing-needs-scotland-education-workforce-modelling-research/documents/pupil-projections-implications-teacher-resourcing-needs-scotland/pupil-projections-implications-teacher-resourcing-needs-scotland/govscot%3Adocument/pupil-projections-implications-teacher-resourcing-needs-scotland.pdf">https://www.gov.scot/binaries/content/documents/govscot/publications/research-and-analysis/2024/05/pupil-projections-implications-teacher-resourcing-needs-scotland-education-workforce-modelling-research/documents/pupil-projections-implications-teacher-resourcing-needs-scotland/pupil-projections-implications-teacher-resourcing-needs-scotland/govscot%3Adocument/pupil-projections-implications-teacher-resourcing-needs-scotland.pdf</a> ).

Three-year probation packages for teachers for specific areas					No additional cost
Helping teachers share learning resources between schools					de minimis
STEM principal teachers			7.5		The difference between band 5 of the teacher pay main grade scale and band 1 of the principal teacher scale is £5000. There were 6,061 STEM teachers in 2025/26. Estimate a quarter could become promoted posts = 1500 x 5k = £7.5m in year one. The cost would increase to £15m by the end of the Parliament as teachers move up the payscale.
Increasing the probation teacher preference waiver payment and better bursaries for STEM/Gaelic	4	4	4		SG spent approximately £1.1m on the preference waiver payment in 2025/26, providing payments of either £6,000 or £8,000 to 155 teachers, with uptake amongst secondary teachers typically twice as high as primary. By increasing the payments to £10,000, we would aim to return uptake to 450 per year (2010 levels), at an additional cost of £3.4m (£4.5m minus £1.1m). The remaining money in this budget line would be used to help revamp the dedicated STEM and gaelic bursaries.
Extending the amount of teacher training that can be undertaken remotely					No additional cost
Making Professional (Additional) Registration available and free to more teachers					de minimis
E-Library Service for schools	3	3	3		E-libraries for Scotland estimate the setup costs to be £8.4m, with annual running costs thereafter of £2.1m. This spending trajectory would therefore allow for the launch of this initiative in year 3. The aim is to provide 700,000 eBooks and audiobooks to schools. Figures are based on a pilot of an eBook library by Fife Council.
Bringing into force Calum's Law					Confirming current plans

Securely funding colleges and vocational skills					Achieved within budget cycles, building on the extra £70m secured by Scottish Liberal Democrats in the 2026/27 Budget - a 10% uplift in college budgets.
Securely funding Corseford College					Building on the £700k per year provided to it in 2025/26 and 2026/27 as a result of Scottish Liberal Democrat budget negotiations. Funding beyond this date is as yet unconfirmed, but we would maintain it.
Modelling new family support hubs					Delivered by committing to recurring funding for the £50m Whole Family Wellbeing Funding, agreed as part of the 2026/27 Scottish Budget which Scottish Liberal Democrats supported, which provides "funding for local Children's Services Planning Partnerships to develop and scale up preventative holistic family support".
Backing high-quality Bairns Hooses					Supported by maintaining the budget for support for victims and witnesses, which increased by 12.7% to 25.89m in 2026/27.
Training for frontline professionals to support bereaved children and young people and holistic support					de minimis
Support package for childminders in rural and remote areas		1			Funding to help rural settings handle the volatility of enrolment, the need for minimum guaranteed funding to maintain viability for provision that is important to local communities, and in recognition of extra costs such as the rising costs of heating oil.

Early learning and childcare plan (fairer rates for PVI nurseries, increased take-up among eligible two-year-olds, prioritising working families starting by shifting the 1140 hours to start on a child's third birthday)					As well as protecting existing entitlements, we will adopt the policy that future expansion of ELC should be targeted at working families, with a particular focus on helping parents to move back into paid work. Delivered as funding, workforce capacity and infrastructure allows, and undertaken in conjunction with local authorities through the settlements provided to them through the Scottish Budget. We will use the findings of the report published on 17 March on Funded Early Learning and Childcare in Private, Third Sector and Childminding Settings: Delivery Costs to inform progress on the fairness of PVI rates.
Extracurricular activities pilot	0.25				A pilot involving £250 assistance for 1000 pupils to test options.
Provisions of Youth Work Bill					Accounting for consultation, introduction of a bill, parliamentary scrutiny and implementation, the changes agreed by Parliament would be made beyond the Spending Review period. Changes to be confirmed through the legislative process, and then provided for within council and third sector settlements.
Pilot traineeships for people at the point they leave the care system	1.5				Pilot of 500 traineeships, paid at the Real Living Wage (£13.45) for 6 weeks at 37.5 hours per week = £3,026 for each traineeship (no employers' NI as below the U21 threshold). Continuation subject to outcome of pilot.
Ensuring the right to return to care is properly realised					Confirming current plans
<b>HOUSING, COMMUNITIES AND LOCAL GOVERNMENT</b>					

<p>Launching a programme to deliver 10,000 homes dedicated for key workers</p>					<p>Achieved by restoring confidence to the build-to-rent market and by working with insitutional build to rent investors - patient capital such as pension funds. To be made available at mid-market rent, with eligibility decided locally and able to evolve based on local skills needs. Provision of Mid Market rent homes could be supported through planning requirements (including planning obligations through section 75 of the Town and Country Planning (Scotland) Act 1997). 10,000 is the overall ambition of the programme, to be delivered over a period longer than a single Parliament, given it will take time for confidence to be restored to the Build-to-Rent sector and for this model to be built up.</p>
<p>Developing a new programme for Net Zero New Towns</p>					<p>Delivery beyond the 3-year Spending Review period</p>
<p>Help to Renovate Loans for empty homes</p>	<p>12.5</p>				<p>Loans offered to people at the lowest possible cost, with repayments reinvested into funding more renovations of empty homes, whereas a grant can only be granted once. Provides 500 loans of up to £25,000. This independent audit of long-term empty homes policy and interventions highlights the value for money offered by loans, and recommended a revised empty homes loans scheme:  <a href="https://www.gov.scot/publications/bringing-empty-homes-back-use-audit-privately-owned-empty-homes-scotland/">https://www.gov.scot/publications/bringing-empty-homes-back-use-audit-privately-owned-empty-homes-scotland/</a></p>

Consult on how to introduce specific exemptions for LBTT					A means to develop targeted reliefs that encourage beneficial actions and transactions - developers utilising brownfield sites, and older people downsizing and releasing capacity in the housing stock. The loss of income is minimised if there would otherwise be no LBTT-generating activity in relation to these situations. A consultation would be necessary to work out the detail, such as how to minimise the loss of income from older people who would have moved anyway.
Remove dangerous Grenfell-style cladding					Spend the remainder of the £97.1m received in Barnett Consequentials for this purpose in March 2020, of which the Scottish Government has only spent £16.5m to date.
Fair funding for local authorities					Achieved through the Budget, the transfer of powers to councils, freedom to innovate, help with the costs of dangerous concrete crisis, and our spending on areas such as social care and education which would involve partnership working with councils.
Exemption to visitor levy for those required to travel and stay in overnight accommodation for NHS appointments					de minimis
Establish a fund to help public authorities deal with the dangerous concrete crisis				50	
Piloting and launching a project to integrate AI into all local authority planning departments					Delivered in partnership with councils to create efficiencies and reduce duplication, as part of the expansion of the National Collaborative Procurement referred to within the Spending Review (p47). We would make this a priority for the £29.9m of funding to deliver efficiencies and savings and support public service reform, agreed through the Scottish Budget.
Train and hire more planners					A priority to be achieved through our Skills Strategy designed to recalibrate training and education around skills needs

Strengthening the Retail Crime Taskforce	3	3	3	Between March 2025 and January 2026, over 3,600 crimes have been detected and more than 800 arrests made as a direct result of Taskforce-supported enforcement activity. Scottish Liberal Democrats would double their budget this year to £6m, meaning more officers, detectives and specialist analysts working in to tackle retail crime in more hotspots.
Robust community-based measures for low-level offences and an expansion of purposeful activity within prisons, and post-release checks to avoid reoffending				Funded by reinvesting savings from driving down the use of costly remand and reducing reoffending, and the emphasis we will place on prevention and early intervention through the other measures in this manifesto.
Completing the long-overdue replacement of integral parts of the prison estate				Retained within the reprioritised Infrastructure Investment Plan
End the era of cuts to the the Scottish Fire and Rescue Service				Achieved through budget cycles
<b>TRANSPORT, CLIMATE CHANGE AND ENERGY, NATURAL ENVIRONMENT</b>				
Compensation for islanders and coastal communities for SNP's ferries fiasco	12			Expansion and enhancement of the Island Business Resilience Scheme, extending it to coastal communities and the remaining islands, and re-opening it to businesses and organisations that deserve a second round of compensation for the recent disruption.
Restoring the seasonal link between Campbeltown and Ayrshire				Confirming current plans - due to return in summer 2027
New data-driven Dangerous Roads Programme				Delivered in partnership with councils as part of the expansion of the National Collaborative Procurement referred to within the Spending Review (p47). We would make this a priority for the £29.9m of funding to deliver efficiencies and savings and support public service reform, agreed through the Scottish Budget.
Improvements to A roads				Within the reprioritised Infrastructure Investment Plan

Fund to help with the costs of upgrading bridges				10	Bellwin-style fund aimed at helping councils when bridge closures or weight limits have a significant impact, for instance dividing communities or causing long diversions
Larger network of well-maintained rapid EV chargers					Following the closure of the Electric Vehicle Infrastructure Fund at the end of 2025, Transport Scotland states that the early growth of public EV charging has been stimulated and that the private sector is now expected to "increasingly take on responsibility for investing in and operating the public charging network across Scotland". This will be further driven by the UK-wide targets for ending the sale of new petrol and diesel cars which is being done in a phased manner through to 2035.
Presumption every new vehicle purchased for the public sector will be low carbon					No additional cost. To be introduced in the second half of the Parliament once price parity has been achieved. The Climate Change Committee stated in its report to the UK Government on 25 June 2025 that it expects price parity to be achieved by 2028, based on a continuing trend that saw the average price premium for a new EV fall from 37% in 2023 to 24% in 2024. This presumption will focus on first cars, and then vans, and exceptions will need to be made for certain specialist vehicle types where there is not yet an established EV market, for instance around heavy vehicles.

Transport for London model for bus services					Instruct Transport Scotland to lead the detailed development of this gross-cost franchising model over the Parliament, avoiding councils and transport partnerships duplicating exploratory work, based on the Transport for London model where TfL decides the routes, timetables and fares, and private operators then bid for contracts. This is one of the options available to councils under the Transport (Scotland) Act 2019, but it is underdeveloped. This would not be imposed on councils who have alternative systems or are exploring systems, such as the one under development in Glasgow or the existing Lothian Buses system.
Increasing the number of late-night services on Scotrail and automatic compensation for delays/cancellations					Achieved through the setting of transport policy by the Scottish Government, in which it sets the strategic direction for rail and the environment which publicly-owned ScotRail operates within.
Newburgh rail station					1 Proposal is initially for a low-cost Conan Bridge-style modular station on the existing Ladybank-Perth section of line
Tap-and-go transport system					Refocusing of the smartcard programme contained in the Infrastructure Delivery Pipeline Annex A, meaning it is already amongst the highest priorities.
Investing in active travel for the first and last mile, and promoting Bikeability training					Achieved within the existing budget for active and sustainable travel, which stands at £226m in the 2026/27 Scottish Budget (a budget line that also delivers the Bus Infrastructure Fund)
Northern Isles Transport Package (RET on Pentland Firth routes for locals, reduced air fares for friends and family, NorthLink enhancements, next preparatory steps to progress tunnels for Shetland)				15	It is not possible to provide detailed calculations for these policies based on available data

Emergency insulation programme				100	<p>Details of eligibilty to be announced within first 100 days of the new Parliament (16/8/26) so that measures can start to be installed before people start turning their heating on/up in the Autumn. The starting point for consideration would be the existing Warmer Homes Scotland programme and its eligibility, details of which are available here: <a href="https://www.homeenergyscotland.org/warmer-homes-scotland">https://www.homeenergyscotland.org/warmer-homes-scotland</a>. These energy-saving home improvements can be worth £10,000 to make homes warmer and more energy efficient. Potential improvements include wall insulation, loft insulation, draft-proofing, central heating or installing a home renewables system. This is a measure intended to tackle both fuel poverty and poverty.</p>
Low-carbon heat networks					Existing budget refocused
Double the training and upskilling of heating engineers to become qualified installers of heat pumps and other renewable technologies					A priority to be achieved through our Skills Strategy designed to recalibrate training and education around skills needs
Clean Water Act					<p>Within existing budget. Scottish Water's new Final Business Plan 2027-2033 now includes a commitment to "move towards 100% coverage of our intermittent discharge locations". The reduction targets and associated action will be beyond the period of the Spending Review, once the time taken to pass legislation is taken into account. Additional bathing water analysis by SEPA is de minimis, based on the current seasonal unit having 10.4 staff.</p>
Work with the UK Government on its deposit return scheme					de minimis. Programme led by the UK Government, with the appointment of the UK Deposit Management Organisation Ltd occuring in May 2025, and currently due to begin for drinks containers in October 2027.
<b>FARMING AND FOOD</b>					

Protect support payments					Confirming current plans. The Spending Review states that it will maintain direct payments.
Expand and diversify the Farm Advisory Service					de minimis
NextGen scheme			0.5		Start as a 20-place pilot scheme, paid at the Real Living Wage
Support for small abattoirs					To be co-designed with farming organisations and implemented beyond the Spending Review period
Distributing the Scottish portion of the Fishing and Coastal Growth Fund proportionate to where landings occur					Within existing budget
Continue support for the National Rural Mental Health Forum					de minimis. In 2026-27, the Forum has been provided with a further £56,250 of grant funding.
<b>RIGHTS AND EQUALITIES</b>					
Specialist employability programmes for blind and partially sighted people					Within existing employability and workforce skills budget line which covers specialist employability support for disabled people.
Support for neurodivergent children and adults					Utilising the £7.5m secured by Scottish Liberal Democrats in the 2026/27 Scottish Budget which we would make recurring funding.
Stop inappropriate and costly inpatient placements for people with learning disabilities and autism					We will make progress on this through existing health and IJB budgets, helped by the additional investment in social care above. Hospital care is more expensive than community support packages.
Protect the 'Fund to Leave'					Confirming current plans.
<b>POLITICAL REFORM</b>					
Accountability Act					de minimis
<b>TOTAL (£m)</b>	<b>255.15</b>	<b>308.4</b>	<b>397</b>	<b>214</b>	
Items with no cost indicated are: de minimis; wrapped inside other budgets; beyond the planning period; or within existing departmental limits or current spending review.					









































































