

# Budget (Scotland) (No. 2) Bill 2023

An Act of the Scottish Parliament to make provision for financial year 2023-24, for the use of resources by the Scottish Administration, for the maximum amounts of borrowing by certain statutory bodies; to make provision for financial year 2024-25; and for connected purposes.

## PART 1

### FINANCIAL YEAR 2023/24

#### *Use of resources, etc*

#### **1 The Scottish Administration**

- (1) The Scottish Administration may use resources in the financial year 2023-23 for the purposes specified in Column 1 of Schedule 1 up to the amounts specified in the corresponding entries in Column 2 of that Schedule.
- (2) Despite subsection (1), the resources which may be used for a purpose specified in Column 1 may exceed the amount specified in the corresponding entry in Column 2 if the total resources used in financial year 2023-23 for all purposes specified in Column 1 does not exceed the total of the amounts specified in Column 2.

#### **2 Direct-funded bodies**

A directly funded body may use resources in the financial year 2023-23 for the purposes specified in Column 1 of Schedule 2 up to the amount specified in the corresponding entries in Column 2 of that Schedule.

#### *The Scottish Consolidated Fund*

#### **3 Overall cash authorisations**

- (1) For the purposes of section 4(2) of the Public Finance and Accountability (Scotland) Act 2000, the overall cash authorisations for financial year 2023-24 are as follows.
- (2) In relation to the Scottish Administration, £46,093,164,989.91.
- (3) In relation to the direct-funded bodies—

- (a) the Forestry Commissioners, £68,941,800;
- (b) the Scottish Parliamentary Corporate Body, £118,462,800
- (c) Audit Scotland, £8,935,200.

#### **4 Contingency payments**

- (1) This section applies where, in financial year 2023/24, it is proposed to pay out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998—
  - (a) for or in connection with expenditure of the Scottish Administration, a sum which does not fall within the amount specified in section 3(2) in relation to it; or,
  - (b) for or in connection with the expenditure of a direct-funded body, a sum which does not fall within the amount specified in section 3(3) in relation to the body.
- (2) The sum may be paid out of the Fund only if its payment is authorised by the Scottish Ministers.
- (3) The Scottish Ministers may authorise payment of the sum only if they consider that—
  - (a) the payment is necessarily required in the public interest to meet urgent expenditure for a purpose falling within section 65(2) of the Scotland Act 1998; and,
  - (b) it is not necessarily practicable, for reasons of urgency, to amend the overall cash authorisation by regulations under section 6 of this Act.
- (4) The Scottish Minister may not authorise a payment out of the Fund if it would result in excess of sums paid out over sums paid into the Fund.
- (5) The aggregate amount of the sums which the Scottish Ministers may authorise to be paid of the Fund under this section must not exceed £50,000,000.
- (6) Where the Scottish Ministers authorise a payment under this section, they must, as soon as practicable, lay a report before the Scottish Parliament setting out the circumstances of the payment authorisation and why it was considered to be necessary.

## PART 2

### FINANCIAL YEAR 2024/2025

#### 5 Emergency arrangements

- (1) This section applies if, at the beginning of financial year 2024/25, there is no overall cash authorisation for that year for the purposes of section 4(2) of the Public Finance and Accountability (Scotland) Act 2000.
- (2) Until there is in force a Budget Act providing such authorisation, there is to be taken to be an overall cash authorisation for each calendar month of that year in relation to each of—
  - (a) the Scottish Administration; and,
  - (b) the direct-funded bodies, of an amount determined under subsection (3).
- (3) That amount is whatever the greater of—
  - (a) one-twelfth of the amount specified in section 4(2) or (3) of this Act in relation to the Scottish Administration or (as the case may be) the direct-funded body in question;
  - (b) the amount paid out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998 in the corresponding calendar month of financial year 2024/25 for or in connection with expenditure of the Scottish Administration or (as the case may be) that direct-funded body.
- (4) Section 4 of the Public Finance and Accountability (Scotland) Act 2000 has effect accordingly.
- (5) This section is subject to any provisions made by a Budget Act for the financial year 2024/25.

## PART 3

### MISCELLANEOUS

*Amendment and repeal*

## **6 Budget revision regulations**

- (1) The Scottish Ministers may, by regulations, amend—
  - (a) the amounts specified in section 3; and,
  - (b) Schedules 1 and 2.
- (2) Regulations under this section are subject to the affirmative procedure.

## **7 Repeal of spent provisions**

- (1) The Budget (Scotland) Act 2023 is repealed.

## **8 Other repeals**

- (1) The [Land and Buildings Transaction Tax \(Scotland\) Act 2023](#) is hereby repealed in its entirety.

### *General*

## **8 Interpretations**

- (1) Except where otherwise expressly provided, expressions used in this Act and in the Public Finance and Accountability (Scotland) Act 2000 have the same meaning in this Act as they have in that Act.

## **9 Commencement**

- (1) This Act comes into force on the day of Royal Assent.

## **10 Short title**

- (1) This Act may be cited as the Budget (Scotland) (No. 2) Act 2023.

# SCHEDULE 1

## THE SCOTTISH ADMINISTRATION

(introduced by section 1)

<b>Purposes</b>	<b>Amount of resources</b>
1. Through their Education and Skills Portfolio, for use by the Scottish Ministers on: learning and for advanced learning; support for the sciences; expenditure children and families; grants to Scottish Funding Council; grants, loans, and allowances to persons taking or who have undertaken courses of education; support for skills and training; and connected expenditure.	£5,520,269,920
2. Through their Justice and Home Affairs Portfolio, for use by the Scottish Ministers on: operational and administrative costs; the judiciary; community justice; legal aid; the criminal injuries compensation scheme; the Scottish Police Authority; police pensions; the Scottish Fire and Rescue Service; fire pensions; the Scottish Prison Service and connected expenditure.	£3,452,837,000
3. Through their Health and Wellbeing portfolio, for use by the Scottish Ministers on: hospital and community health services; family health services, including local GP practices, pharmacy, dental, and ophthalmic services; community care; mental health services; Healthcare Improvement Scotland; the Independent Hospitals (Scotland) Act 2019; New Mental Health Provisions; National Services Scotland; and connected expenditure.	£16,354,891,880

<p>4. Through their Finance and Economy portfolio, for use by the Scottish Ministers on: the running and capital costs of Revenue Scotland; expenditure in connection with the implementation of the Scotland Acts; repayments of loans and interest on loans; support for employability and training; grants; RAAC emergency funding; and connected expenditure</p>	<p>£1,108,467,625</p>
<p>5. Through their Net Zero and the Environment portfolio, for use by the Scottish Ministers on: research programmes; economic surveys; management of natural resources and assets; flooding and preparations for floods; the running and capital costs of Marine Scotland; National Parks; Scottish Water; the Drinking Water Quality Regulator; support for private water supplies; the Scottish Environmental Protection Agency; Scottish Natural Heritage; Zero Waste Scotland; the Royal Botanic Garden, Edinburgh; the Sustainable Action Fund; costs connected with the maintenance and operation of roads, motorways, trunk roads; road safety; support for air services; expenditure on vessels and piers; support for ferry services; expenditure in connection with rail infrastructure and development; the delivery of rail services; concessionary bus travel schemes; digital connectivity; Highlands and Islands Airports Limited; support for Scottish Canals; capital and running costs in relation to the Western Highlands Line; the Scottish Futures Trust; year two of the 10th Scottish Government's Green Strategy and 10th Scottish Government's Infrastructure Strategy, and connected expenditure.</p>	<p>£2,012,562,525</p>

<p>6. Through their Social Justice, Housing, and Communities portfolio, for use by the Scottish Ministers on: support for housing; the Scottish Housing Regulator; support for the third sector; grants and other payments to local authorities; grants in relation to fishing and aquaculture; costs associated with veterinary surveillance, the food industry, and other animal welfare measures; the distribution of European Union support and grants; the Crofting Commission; Highlands</p>	<p>£11,256,103,200</p>
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<p>and Islands Enterprise; the holding of elections to the Scottish Parliament; the holding of elections to local authorities; the Local Government Boundary Commission and connected expenditure.</p>	<p>£11,378,669,200</p>
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<p>7. Through their Culture, Languages, and the Constitution portfolio,</p> <p>for use by the Scottish Ministers on: Creative Scotland; the National Collections of Scotland; support for and grants to private collections; the national performing companies; Historic Environment Scotland; equalities; provision of services in the Gaelic language; Sports Scotland; National Grassroots Sports Fund; support for the arts; tourism; major events; support for VisitScotland; marketing; royal and ceremonial costs; Scottish Government Science Fund, expenditure in relation to shared procurement services; public information and engagement and connected expenditure.</p>	<p>£825,974,840</p>
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**Total amount of resources £46,093,164,989.91**



## SCHEDULE 2

### DIRECT-FUNDED BODIES

(introduced by section 2)

<b>Purposes</b>	<b>Amount of resources</b>
For use by the Forestry Commissioners in or as regards Scotland on: the promotion of forestry in Scotland, including advising on the development and delivery of forestry policy, regulating the forestry sector, and supporting it through grants; managing the national forest estate in Scotland; administrative costs.	£68,941,800.00
For use by the Scottish Parliamentary Corporate Body on: operational and administrative costs of the Scottish Parliament; payments in respect of the Commissioner for Ethical Standards in Public Life in Scotland, the Standards Commission for Scotland, the Scottish Public Services Ombudsman, the Scottish Information Commissioner, the Scottish Commission for Human Rights, and the Commissioner for Children and Young People in Scotland; and any other payments relating to the Scottish Parliament.	£118,462,800.00
For use by Audit Scotland on: the exercise of its functions, including assistance and support to the Auditor General for Scotland and the Accounts Commission for Scotland; other audit work for public bodies; payment of pension to the former Auditor General for Scotland; payment of pensions to former Local Government Ombudsman and their staff.	£8,935,200.00