



Budget (Scotland) Act 2021

2021 asp 8

The Bill for this Act of the Scottish Parliament was passed by the Parliament on 9th March 2021 and received Royal Assent on 29th March 2021

An Act of the Scottish Parliament to make provision, for financial year 2021/22, for the use of resources by the Scottish Administration and certain bodies whose expenditure is payable out of the Scottish Consolidated Fund, for the maximum amounts of borrowing by certain statutory bodies and for authorising the payment of sums out of the Fund; to make provision, for financial year 2022/23, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

PART 1

FINANCIAL YEAR 2021/22

Use of resources etc.

1 The Scottish Administration

- (1) The Scottish Administration may use resources in financial year 2021/22 for the purposes specified in column 1 of schedule 1—
 - (a) in the case of resources other than accruing resources, up to the amounts specified in the corresponding entries in column 2 of that schedule,
 - (b) in the case of accruing resources, up to the amounts specified in the corresponding entries in column 3 of that schedule.
- (2) Despite paragraphs (a) and (b) of 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 or (as the case may be) column 3 if—
 - (a) in the case of resources other than accruing resources, the first condition is met,
 - (b) in the case of accruing resources, the second condition is met.
- (3) The first condition is that the total resources (other than accruing resources) used in financial year 2021/22 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 2.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

- (4) The second condition is that the total accruing resources used in financial year 2021/22 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 3.

2 Direct-funded bodies

- (1) A direct-funded body may use resources in financial year 2021/22 for the purposes specified in column 1 of schedule 2 in relation to the body.
- (2) Resources other than accruing resources may be used for those purposes up to the amounts specified in the corresponding entries in column 2 of that schedule.
- (3) Accruing resources may be used for those purposes up to the amounts specified in the corresponding entries in column 3 of that schedule.

3 Borrowing by statutory bodies

In schedule 3, the amounts set out in column 2 are the amounts specified for financial year 2021/22 for the purposes of the enactments listed in the corresponding entries in column 1 (which make provision as to the net borrowing of the statutory bodies mentioned in that column).

The Scottish Consolidated Fund

4 Overall cash authorisations

- (1) For the purposes of section 4(2) of the PFA Act 2000, the overall cash authorisations for financial year 2021/22 are as follows.
- (2) In relation to the Scottish Administration, [^{F1}£50,349,382,000].
- (3) In relation to the direct-funded bodies—
- (a) the Scottish Parliamentary Corporate Body, [^{F2}£110,332,000],
 - (b) Audit Scotland, £10,785,000.

Textual Amendments

- F1** Sum in s. 4(2) substituted (31.3.2022) by [The Budget \(Scotland\) Act 2021 Amendment Regulations 2022 \(S.S.I. 2022/121\)](#), regs. 1(1), **2(a)**
- F2** Sum in s. 4(3)(a) substituted (31.3.2022) by [The Budget \(Scotland\) Act 2021 Amendment Regulations 2022 \(S.S.I. 2022/121\)](#), regs. 1(1), **2(b)**

5 Contingency payments

- (1) This section applies where, in financial year 2021/22, 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 4(2) in relation to it, or
 - (b) for or in connection with expenditure of a direct-funded body, a sum which does not fall within the amount specified in section 4(3) in relation to the body.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

- (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 reasonably practicable, for reasons of urgency, to amend the overall cash authorisation by regulations under section 7.
- (4) But the Scottish Ministers must not authorise payment of the sum if it would result in an excess of sums paid out of the Fund over sums paid into the Fund.
- (5) The aggregate amount of the sums which the Scottish Ministers may authorise to be paid out 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 possible, lay before the Scottish Parliament a report setting out the circumstances of the authorisation and why they considered it to be necessary.

^{F3}PART 2

FINANCIAL YEAR 2022/23

Textual Amendments

F3 Pt. 2 repealed (28.3.2023) by [Budget \(Scotland\) Act 2023 \(asp 2\)](#), ss. 8, 10

6 Emergency arrangements

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PART 3

MISCELLANEOUS

Amendment and repeal

7 Budget revision regulations

- (1) The Scottish Ministers may by regulations amend—
 - (a) the amounts specified in section 4(2) and (3),
 - (b) schedules 1 to 3.
- (2) Regulations under this section are subject to the affirmative procedure.

8 Repeal of spent provisions

Part 2 (financial year 2021/22) of the Budget (Scotland) Act 2020 is repealed.

*Changes to legislation: There are currently no known outstanding effects
for the Budget (Scotland) Act 2021. (See end of Document for details)*

Final provisions

9 Interpretation

- (1) In this Act, the “PFA Act 2000” means the Public Finance and Accountability (Scotland) Act 2000.
- (2) References in this Act to accruing resources in relation to the Scottish Administration or a direct-funded body are to such resources accruing to the Administration or (as the case may be) that body in financial year 2021/22.
- (3) References in this Act to the direct-funded bodies are to the bodies listed in section 4(3) (and references to a direct-funded body are to either of those bodies).
- (4) Except where otherwise expressly provided, expressions used in this Act and in the PFA Act 2000 have the same meanings in this Act as they have in that Act.

10 Commencement

This Act comes into force on the day after Royal Assent.

11 Short title

The short title of this Act is the Budget (Scotland) Act 2021.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

SCHEDULE 1

(introduced by section 1)

THE SCOTTISH ADMINISTRATION

Purposes	Amount of resources, other than accruing resources (£)	Amount of accruing resources (£)
1. Through their Health and [^{F4} Social Care] portfolio, for use by the Scottish Ministers on: operational and administrative costs; hospital and community health services; family health services, including local GP practices, pharmacy, dental and ophthalmic services; community care; mental health services; capital investment; health and social care integration outcomes framework; delivery of services by digital means and communication; care, support and rights; social care support; early years; other health and social care services; the Independent Living Fund Scotland; the Mental Welfare Commission; the Care Inspectorate; sportscotland; Active Healthy Lives.	[^{F5} 18,398,353,000]	[^{F6} 3,000,000,000]
2. Through their [^{F7} Social Justice, Housing] and Local Government portfolio, for use by the Scottish Ministers on: operational and administrative costs; financial support to local authorities including the guaranteed combined general revenue grant and distributable non-domestic rates income; a general capital grant and other local authority [^{F8} revenue and] capital grants for specific purposes including the Transfer of the Management of Development Funding and the Vacant and Derelict Land	[^{F16} 16,411,117,000]	[^{F17} 90,000,000]

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Fund; housing support grant; other services, including discretionary payments under the Bellwin scheme covering floods, storms and other emergencies; [^{F9}funding to support research and the development and design of local taxation and local government governance;] grant assistance and funding of strategic [^{F10}programmes to create the best conditions for the third sector and volunteering to thrive];
 F11

... building standards; housing subsidies and guarantees; repayment of debt and associated costs; other expenditure, contributions and grants relating to housing; activities relating to homelessness; research and publicity and other portfolio services; grants to local authorities and registered social landlords; loans to individuals;
 F12

... participatory budgeting; social justice activities, including tackling poverty and inequality [^{F13}with a particular focus on child poverty]; grants and loans to organisations;
 F14

... funding for advice and advocacy services [^{F15}; funding to support the development, design and implementation of social security powers; funding for Social Security Scotland; funding for the Scottish Commission on Social Security; funding of payments of social security assistance; funding to tackle poverty; grant assistance; funding of strategic contracts;

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expenditure relating to equality and human rights issues including grants to organisations; expenditure relating to tackling hate crime; expenditure relating to supporting people who are destitute, including refugees and asylum seekers; expenditure relating to community support, resilience and engagement].

3. Through their Finance [^{F18} and the Economy] portfolio, for use by the Scottish Ministers on: operational and administrative costs; the running and capital costs of the Scottish Public Pensions Agency; expenditure on committees, commissions and other portfolio services; expenditure on corporate and central services [^{F19} , including procurement and e-commerce]; support for the running costs of Scottish Futures Trust Limited; Digital Strategy [^{F20} and economy]; expenditure in relation to the Office of Chief Statistician; support for [^{F21} Growth Accelerator and Green Growth Accelerator programmes][^{F22} ; regeneration programmes; planning; grant in aid for Scottish Enterprise; industry [^{F23} , innovation and technology/digital grants and support for low carbon economy]; sundry enterprise-related activities; expenditure in relation to the running costs of the Office of the Chief Economic Adviser; the Enterprise and Skills Analytical Unit; grant in aid for the Scottish National Investment	[^{F26} 2,615,955,000]	[^{F27} 400,000,000]
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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

Bank; the Accountant in Bankruptcy; European Structural Fund grants to the Enterprise Networks, local authorities, further and higher education institutions, third sector bodies and other eligible bodies and organisations; costs of delivery and evaluation of European Structural Fund; funding for employment support programmes, learning opportunities, workforce development and supporting fair work principles; consumer policy related spend; funding for City and Regional Growth Deals; support for Ferguson Marine; Visit Scotland; tourism; digital and broadband connectivity; [^{F24}contributions and grants relating to regeneration; community-led regeneration; community engagement; community empowerment;] grant in aid for Highlands and Islands Enterprise; South of Scotland Enterprise][^{F25}; support for inward trade and investment and exports].

4. Through their Education and Skills portfolio, for use by the Scottish Ministers on: operational and administrative costs; schools; training and development of teachers; educational research, development and promotion; Scottish Attainment Challenge related programmes; provision of Pupil Equity Funding; supporting implementation of education reforms; the Gaelic language; Bòrd na Gàidhlig; Gaelic Media Service (MG Alba); the Scots language; qualifications, assessment and skills;	[^{F29} 4,586,799,000]	350,000,000
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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

funding of Education
Scotland, Disclosure Scotland
and Additional Support
Needs Tribunals for Scotland;
funding expansion of early
learning and childcare;
child protection and care for
looked after and vulnerable
children; youth justice
and preventing offending
by children and young
people; secure care for
children and young people;
advocacy for children and
young people; development
of the social services
workforce; supporting
quality improvement and
improvement science
through the children and
young people improvement
collaborative; development
of the community learning
and development workforce;
parenting and play; support
for families with severely
disabled children; early
intervention funding for
the third sector through the
Children, Young People and
Families Early Intervention
and Adult Learning and
Empowering Communities
Fund; running costs of
the Scottish Child Abuse
Inquiry; running costs
of the Care Review and
implementation of The
Promise; incorporation
of the United Nations
Convention on the Rights of
the Child; implementation
of Getting It Right For
Every Child; financial
redress for survivors of
child abuse in care including
introduction and development
of Redress Scotland; central
government grants to local
authorities; [F28] grant funding
for the Scottish Credit and
Qualifications Framework
Partnership and Scottish

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Qualifications Authority accreditation;] grant in aid for the Scottish Further and Higher Education Funding Council, Scottish Qualifications Authority, Children's Hearings Scotland, Scottish Children's Reporter Administration and Scottish Social Services Council; grant in aid for Skills Development Scotland; administration funding for the Student Awards Agency Scotland (SAAS); funding administered by SAAS for fees, grants, bursaries, student loans and related costs of higher education student support; Enterprise in Education; activities associated with the Chief Scientific Adviser for Scotland and the promotion of science; international and other educational services; funding for international college and university activities; sundry lifelong learning activities including community-based adult learning; funding activities for young people to develop skills in connection with training and work; funding for employment support programmes; the provision of Education Maintenance Allowances.

5. Through their Justice [F30 and Veterans] portfolio, for use by the Scottish Ministers on: operational and administrative costs; legal aid, including the running costs of the Scottish Legal Aid Board; criminal injuries compensation (including administration); support for victims and witnesses of crime, victims of human trafficking and addressing	[F33,123,485,000]	39,700,000
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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

violence against women and girls; certain services relating to crime, including the Parole Board for Scotland; the Scottish Prison Service; the Scottish Criminal Cases Review Commission; the Risk Management Authority; the Scottish Police Authority and Police Investigations and Review Commissioner; additional police services; the running costs of inquiries and reviews; the Scottish Fire and Rescue Service; the payment of police and fire pensions;

^{F31}

... cyber resilience; central government grants to local authorities for criminal justice social work; measures to create safer and stronger communities, including Community Justice Scotland; miscellaneous services relating to the administration of justice; [^{F32}veterans;] community justice services; court services, including judicial pensions; certain legal services; costs and fees in connection with legal proceedings; costs relating to the United Kingdom's withdrawal from the European Union, including work on the consequences for the Scottish legal system, and continued security, law enforcement and criminal justice co-operation.

6. Through their [^{F34}Net Zero, Energy and Transport] portfolio, for use by the Scottish Ministers on: operational and administrative costs; support for passenger rail services, rail infrastructure and associated rail services; support for the development and delivery of concessionary

[^{F42}4,536,120,000]

[^{F43}600,000,000]

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

travel schemes; support for the bus industry; funding for major public transport projects; the running costs of Transport Scotland; funding for the Strategic Transport Projects Review; funding for travel information services and accessible travel; the maintenance and enhancement of the trunk road network; support for ferry services, loans and grants relating to vessel construction or procurement, grants for pier, harbour and other port infrastructure; support for Highlands and Islands Airports Limited; support and loans for investment in air services; funding for the Air Discount Scheme; support for the Tay Road Bridge Joint Board; support for the freight industry; support for Scottish Canals; funding to promote sustainable and active travel; funding and loans to support net-zero emissions and climate change transport initiatives; contributing to the running costs of Regional Transport Partnerships and other bodies associated with the transport sector; support for the Glasgow Subway Modernisation programme; funding for road safety; costs in relation to funding the office of the Scottish Road Works Commissioner; costs related to public inquiries;

F35

... funding for domestic energy efficiency, insulation and refurbishment projects; funding for domestic and non-domestic energy-related activities;

F36

... central government grants to local authorities

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

[^{F37}; advisory, research and development services; [^{F38}action to prevent waste, improve recycling, reduce emissions from waste, tackle litter and deliver a circular economy strategy;] botanical and scientific services; assistance to production, marketing and processing; administration, land management and other agricultural services; natural [^{F39}economy, including addressing biodiversity loss and peatland and nature restoration; environmental] protection; other environmental expenditure; flood prevention; coastal protection; air quality monitoring; climate change activities, including the Land Managers' Renewables Fund [^{F40}and Climate Justice Fund; funding for land reform and community ownership; Scottish Natural Heritage; the Scottish Environment Protection Agency; the National Park authorities; Royal Botanic Garden Edinburgh]; Environmental Standards Scotland; the Scottish Land Commission; water grants, including to the Water Industry Commission for Scotland and funding for the Drinking Water Quality Regulator for Scotland; loans to Scottish Water and Scottish Water Business Stream Holdings Limited; Scottish Forestry; Forestry and Land Scotland; the promotion of forestry and land management, including advising on the development and delivery of forestry policy; regulating the forestry sector and supporting it through grants; managing

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[^{F41}Scotland's national forests and land]].

7.	F45	F46
F44
...		
8. Through their Rural [^{F47} Affairs and Islands] portfolio, for use by the Scottish Ministers on: operational and administrative costs; market support, including grants in relation to agriculture and food and drink; support for agriculture in special areas, including grants for rural development; rural development generally; agri-environmental and farm woodland measures; compensation to sheep producers; animal health; agricultural education; administration of the European Maritime and Fisheries Fund and the emergency harbour grants scheme; rural affairs; support for crofting communities, including the crofting environment; [^{F48} funding for National Islands Plan related initiatives; core marine functions involving scientific research, compliance, policy and management of Scotland's seas, representing Scotland's interests in relation to common fisheries policy, international fisheries policy, international fisheries negotiation and aquaculture and freshwater policy, administration of all marine consents required for depositing substances at sea, coastal protection and offshore renewables and sponsorship of Crown Estate Scotland.]	[^{F49} 947,680,000]	[^{F50} 300,000,000]

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

<p>9. Through their [F51Constitution, External Affairs] and Culture portfolio, for use by the Scottish Ministers on: operational and administrative costs; F52</p> <p>... support for the arts, culture and creativity in Scotland; cultural and heritage organisations; the creative industries; central government grants to non- departmental public bodies, local authorities and other bodies and organisations [F53; architecture; funding to support Royal and ceremonial activity; international and European relations; protecting Scotland’s place in Europe; development assistance].</p>	<p>[F54354,597,000]</p>	<p>[F55200,000,000]</p>
<p>10. F56</p> <p>...</p>	<p>F45</p> <p>...</p>	<p>F46</p> <p>...</p>
<p>11. Through their [F57Deputy First Minister and Covid Recovery] portfolio, for use by the Scottish Ministers on: operational and administrative costs; [F58running costs of Scottish Resilience, including supporting community resilience projects;] funding to support electoral administration; funding of [F59Boundaries] Scotland; funding to support social research and analysis; F60</p> <p>... funding to support implementation of extension of Freedom of Information legislation; costs associated with the functions of the Queen's Printer for Scotland; [F61expenditure and grant</p>	<p>[F6271,642,000]</p>	<p>Nil</p>

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assistance in relation to public service reform and efficiency].

12. For use by the Lord Advocate, through the Crown Office and Procurator Fiscal Service, on: operational and administrative costs relating to the investigation and prosecution of crime and the investigation of deaths; operational and administrative costs in relation to functions in respect of extradition and mutual legal assistance; costs relating to the United Kingdom's withdrawal from the European Union, including work on the consequences for continued law enforcement and criminal justice co-operation; fees paid to Advocate Deputes, temporary procurators fiscal and ad hoc Advocate Deputes; witness expenses; victim expenses; other costs associated with Crown prosecutions and cases brought under the Proceeds of Crime Act 2002; for use by the Lord Advocate, through the Civil Recovery Unit, on: investigations and cases brought under the Proceeds of Crime Act 2002; and for use by the Crown Agent for the office of the Queen's and Lord Treasurer's Remembrancer (including special payments made in relation to intestate estates which fall to the Crown as ultimate heir).	[^{F63} 179,757,000]	2,000,000
13. Through the National Records of Scotland, for use by the Scottish Ministers, the Registrar General of Births, Deaths and Marriages for Scotland and the Keeper of the Records	[^{F64} 61,090,000]	9,800,000

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of Scotland on: operational and administrative costs (including costs associated with running the ScotlandsPeople Centre and delivery of Scotland's Census).		
14. For use by the Office of the Scottish Charity Regulator on: operational and administrative costs.	3,580,000	Nil
15. For use by the Scottish Housing Regulator on: operational and administrative costs.	[^{F65} 4,839,000]	Nil
16. For use by the Scottish Courts and Tribunals Service on: operational and administrative costs.	[^{F66} 178,556,000]	46,000,000
17. For use by the Scottish Fiscal Commission on: operational and administrative costs.	2,005,000	Nil
18. For use by Revenue Scotland on: operational and administrative costs.	7,096,000	Nil
19. For use by Food Standards Scotland on: operational and administrative costs, including research, monitoring and surveillance and public information and awareness relating to food safety, standards and improving diet; protecting the other interests of consumers in relation to food.	[^{F67} 22,100,000]	4,000,000
20. For use by the Scottish Ministers on: pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes.	[^{F68} 6,026,759,000]	[^{F69} 3,100,000,000]
21. For use by Registers of Scotland on: operational and administrative costs.	[^{F70} 20,994,000]	100,000,000
Total amount of resources	[^{F71} 57,552,524,000]	[^{F72} 8,241,500,000]

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

Textual Amendments

- F4** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(a)**
- F5** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(a)**
- F6** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(i)**
- F7** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(i)**
- F8** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(a)(i)**
- F9** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(ii)**
- F10** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(a)(ii)**
- F11** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(iii)**
- F12** Words in sch. 1 omitted (31.3.2022) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(a)(iii)**
- F13** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(vi)**
- F14** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(vii)**
- F15** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(viii)**
- F16** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(b)**
- F17** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(ii)**
- F18** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(c)(i)**
- F19** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(i)**
- F20** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(ii)**
- F21** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(iii)**
- F22** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(c)(ii)**
- F23** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(iv)**
- F24** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(v)**
- F25** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(vi)**
- F26** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(c)**
- F27** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(iii)**
- F28** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(c)**

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

- F29** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(d)**
- F30** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(d)(i)**
- F31** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(d)(ii)**
- F32** Word in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(d)(iii)**
- F33** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(e)**
- F34** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(e)(i)**
- F35** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(e)(ii)**
- F36** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(e)(iii)**
- F37** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(e)(iv)**
- F38** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(d)(i)**
- F39** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(d)(ii)**
- F40** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(d)(iii)**
- F41** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(d)(iv)**
- F42** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(f)**
- F43** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(iv)**
- F44** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(f)**
- F45** Sch. 1 sums omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(3)(a)**
- F46** Sch. 1 sums omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(a)**
- F47** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(g)(i)**
- F48** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(g)(ii)**
- F49** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(g)**
- F50** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(v)**
- F51** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(h)(i)**
- F52** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(h)(ii)**
- F53** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(h)(iii)**
- F54** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(h)**

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

- F55** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(vi)**
- F56** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(i)**
- F57** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(i)**
- F58** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(ii)**
- F59** Word in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(iii)**
- F60** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(iv)**
- F61** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(v)**
- F62** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(i)**
- F63** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(j)**
- F64** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(k)**
- F65** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(l)**
- F66** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(m)**
- F67** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(n)**
- F68** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(o)**
- F69** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(vii)**
- F70** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(p)**
- F71** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(q)**
- F72** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(viii)**

SCHEDULE 2

(introduced by section 2)

DIRECT-FUNDED BODIES

<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
1. For use by the Scottish Parliamentary Corporate Body on: operational and administrative costs of the Scottish Parliament; payments in respect of the	[^{F73} 127,709,000]	1,000,000

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021. (See end of Document for details)

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; any other payments relating to the Scottish Parliament.

2. 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 Ombudsmen and their staff.	[^{F74} 17,064,000]	22,000,000
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Textual Amendments

- F73** Sum in sch. 2 substituted (31.3.2022) by [The Budget \(Scotland\) Act 2021 Amendment Regulations 2022 \(S.S.I. 2022/121\)](#), regs. 1(1), **4(2)(a)**
- F74** Sum in sch. 2 substituted (31.3.2022) by [The Budget \(Scotland\) Act 2021 Amendment Regulations 2022 \(S.S.I. 2022/121\)](#), regs. 1(1), **4(2)(b)**

SCHEDULE 3 (introduced by section 3)

BORROWING BY STATUTORY BODIES

<i>Enactment</i>	<i>Amount (£)</i>
1. Section 25 of the Enterprise and New Towns (Scotland) Act 1990 (Scottish Enterprise).	10,000,000
2. Section 26 of that Act (Highlands and Islands Enterprise).	1,000,000

*Changes to legislation: There are currently no known outstanding effects
for the Budget (Scotland) Act 2021. (See end of Document for details)*

3. Section 48 of the Environment Act 1995 (Scottish Environment Protection Agency).	Nil
4. Section 42B of the Water Industry (Scotland) Act 2002 (Scottish Water).	[^{F75} 240,000,000]
5. Section 14 of the Water Services etc. (Scotland) Act 2005 (Scottish Water Business Stream Holdings Limited and any subsidiary of it within the meaning of section 1159 of the Companies Act 2006).	100,000,000

Textual Amendments

F75 Sum in sch. 3 substituted (31.3.2022) by [The Budget \(Scotland\) Act 2021 Amendment Regulations 2022](#) (S.S.I. 2022/121), regs. 1(1), **5(2)**

Changes to legislation:

There are currently no known outstanding effects for the Budget (Scotland) Act 2021.