

## Budget (Scotland) Act 2019 2019 asp 3

# The Bill for this Act of the Scottish Parliament was passed by the Parliament on 21st February 2019 and received Royal Assent on 29th March 2019

An Act of the Scottish Parliament to make provision, for financial year 2019/20, 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 2020/21, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

## PART 1

## FINANCIAL YEAR 2019/20

## Use of resources etc.

## 1 The Scottish Administration

- (1) The Scottish Administration may use resources in financial year 2019/20 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 2019/20 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 2.

(4) The second condition is that the total accruing resources used in financial year 2019/20 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 2019/20 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 2019/20 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 2019/20 are as follows.
- (2) In relation to the Scottish Administration, [<sup>F1</sup>£38,343,288,000].
- (3) In relation to the direct-funded bodies—
  - (a) the Scottish Parliamentary Corporate Body,  $[^{F2}\pounds91,695,000]$ ,
  - (b) Audit Scotland,  $[^{F3}£7,269,000]$ .

#### **Textual Amendments**

- **F1** Sum in s. 4(2) substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **2(a)**
- **F2** Sum in s. 4(3)(a) substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **2(b)**
- **F3** Sum in s. 4(3)(b) substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **2(c)**

## 5 Contingency payments

- (1) This section applies where, in financial year 2019/20, 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.
- (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.

## F4PART 2

#### FINANCIAL YEAR 2020/21

#### **Textual Amendments**

F4 Pt. 2 repealed (19.3.2020) by Budget (Scotland) Act 2020 (asp 5), ss. 8, 10

### 6 Emergency arrangements

## 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 2019/20) of the Budget (Scotland) Act 2018 is repealed.

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 2019/20.
- (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 2019.

#### 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 Sport 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 (eHealth); care, support and rights; early years; other health services; the Independent Living Fund Scotland; the Mental Welfare Commission; the Care	£ [ <sup>F5</sup> 14,452,627,000]	£ 2,050,000,000
Inspectorate; sportscotland; Active Healthy Lives. 2. Through their Communities 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, non-domestic rates income and a general capital grant; other local authority capital grants for specific purposes including the [ <sup>F6</sup> Transfer of the Management of Development and Vacant and Derelict Land Fund]; housing support grant; other services, including	[ <sup>F7</sup> 11,649,739,000]	80,000,000

discretionary payments under the Bellwin scheme covering floods, storms and other emergencies; grant assistance and funding of strategic contracts to increase the resilience and capacity of third sector organisations; planning; architecture; building standards; housing subsidies and guarantees; funding for domestic energy efficiency, insulation and refurbishment projects; 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; community engagement; regeneration programmes; community empowerment; participatory budgeting; social justice activities, including tackling poverty and inequality; grants and loans to organisations; expenditure and grant assistance in relation to public service reform and efficiency; funding for advice and advocacy services; city and regional growth deals.

3. Through their Finance, Economy and Fair Work 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; support for the running costs of Scottish [<sup>F8</sup>766,828,000]

Futures Trust Limited; grant in aid for Scottish Enterprise; industry and technology grants; sundry enterprise-related activities; expenditure in relation to the running costs of the Office of the Chief Economic Adviser; the Accountant in Bankruptcy; the Scottish National Investment Bank and the Building Scotland Fund; 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; Digital Strategy; expenditure in relation to the Office of Chief Statistician; funding for employment support programmes, learning opportunities, workforce development and supporting fair work principles.

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; the Gaelic language; Bòrd na Gàidhlig; Gaelic Media Service (MG Alba); qualifications, assessment and skills; 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 work,

[<sup>F10</sup>4,065,054,000]

including youth justice and associated social work services; [F9parenting 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; financial redress for survivors of child abuse in care; central government grants to local authorities; 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; funding for the Student Awards Agency for Scotland and related costs, including the Student Loan Scheme; 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; funding activities for young people to develop skills in connection with training and work; the provision of Education Maintenance Allowances.

5. Through their Justice portfolio, for use by the Scottish Ministers on: operational and [<sup>F11</sup>2,612,896,000]

39,700,000

administrative costs; legal aid, including the running costs of the Scottish Legal Aid Board; criminal injuries compensation (including administration); 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 Scottish Fire and Rescue Service; the payment of police and fire pensions; Scottish Resilience; 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; community justice services; court services, including judicial pensions; certain legal services; costs and fees in connection with legal proceedings; preparatory work for Brexit, including preparatory work on the consequences for the Scottish legal system, the transition to comprehensive new arrangements for civil judicial co-operation and continued security, law enforcement and criminal justice co-operation.

6. Through their Transport, Infrastructure and Connectivity portfolio, for use by the Scottish Ministers on: operational and administrative costs; [<sup>F12</sup>2,944,609,000]

support for passenger rail services, rail infrastructure and associated rail services; support for the development and delivery of concessionary travel schemes; funding for major public transport projects; the running costs of Transport Scotland; funding for the Strategic Transport Projects Review; funding for travel information services; 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 for air services and funding for the Air Discount Scheme; support for the bus industry; support for the Tay Road Bridge Joint Board; support for the freight industry; support for Scottish Canals; funding to promote sustainable and active travel; contributing to the running costs of Regional Transport Partnerships and other bodies associated with the transport sector; funding for road safety; costs in relation to funding the office of the Scottish Road Works Commissioner; costs related to public inquiries; digital and broadband connectivity; energy-related activities; central government grants to local authorities.

7. Through their Environment, Climate Change and Land Reform portfolio, for use by the Scottish Ministers on: operational and administrative costs; [<sup>F13</sup>478,720,000]

advisory, research and development services; spend on waste prevention and management; preparatory work for Brexit; botanical and scientific services; assistance to production, marketing and processing; administration, land management and other agricultural services; core marine functions involving scientific research and compliance and policy; natural heritage; environment protection; other environmental expenditure; flood prevention; coastal protection; air quality monitoring; climate change activities, including the Land Managers' Renewables Fund; 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.

8. Through their Rural Economy portfolio, for use by the Scottish Ministers on: operational and administrative costs; market support, including grants in relation to agriculture; 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; core marine functions involving scientific research. compliance, policy and management of Scotland's

[<sup>F14</sup>362,397,000]

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, grants and other assistance to the Scottish fisheries sector; rural affairs; support for crofting communities, including the crofting environment; grant in aid for Highlands and Islands Enterprise; South of Scotland Enterprise; 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 the national forest estate. 9. Through their Culture, [<sup>F15</sup>283,785,000] Tourism and External Affairs portfolio, for use by the Scottish Ministers on: operational and administrative costs; support for the arts, culture and creativity in Scotland; cultural organisations; the creative industries; central government grants to nondepartmental public bodies, local authorities and other bodies and organisations; tourism; international relations; protecting Scotland's place in Europe; development assistance; Historic Environment Scotland. 10. Through their Social [<sup>F16</sup>486,095,000] Security and Older People

portfolio, for use by

the Scottish Ministers on: operational and administrative costs; funding to support the development, design and implementation of social security powers and Social Security Scotland; funding to establish the Scottish Commission on Social Security; funding of payments of social security assistance; funding to tackle poverty; grant assistance; funding of strategic contracts; expenditure relating to equality and human rights issues; expenditure relating to tackling hate crime; expenditure relating to community support, resilience and engagement.

11. Through their Government Business and **Constitutional Relations** portfolio, for use by the Scottish Ministers on: operational and administrative costs; funding to support electoral administration; funding of the Local Government Boundary Commission for Scotland; funding to support social research and analysis; funding to support Royal and ceremonial activity; funding to support implementation of extension of Freedom of Information legislation; costs associated with the functions of the Oueen's Printer for Scotland.

12. For use by the Lord Advocate, through the Crown Office and Procurator Fiscal Service (and the office of Queen's and Lord Treasurer's Remembrancer), on: operational and administrative costs; fees paid to temporary procurators fiscal; witness expenses; [<sup>F18</sup>124,597,000]

[<sup>F17</sup>11,924,000]

2,000,000

Nil

victim expenses where applicable; other costs associated with Crown prosecutions and cases brought under the Proceeds of Crime Act 2002; special payments made in relation to intestate estates which fall to the Crown as ultimate heir.		
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 of Scotland on: operational and administrative costs (including costs associated with running the ScotlandsPeople Centre and delivery of Scotland's Census).	[ <sup>F19</sup> 37,977,000]	9,800,000
14. For use by the Office of the Scottish Charity Regulator on: operational and administrative costs.	[ <sup>F20</sup> 3,375,000]	Nil
15. For use by the Scottish Housing Regulator on: operational and administrative costs.	[ <sup>F21</sup> 4,607,000]	Nil
16. For use by the Scottish Courts and Tribunals Service on: operational and administrative costs.	[ <sup>F22</sup> 126,726,000]	[ <sup>F23</sup> 46,000,000]
17. For use by the Scottish Fiscal Commission on: operational and administrative costs.	[ <sup>F24</sup> 1,933,000]	Nil
18. For use by Revenue Scotland on: operational and administrative costs.	[ <sup>F25</sup> 7,731,000]	Nil
19. For use by Food Standards Scotland on: operational and administrative costs, including research, monitoring and surveillance and public information	[ <sup>F26</sup> 16,253,000]	4,000,000

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#### Status: Point in time view as at 19/03/2020. Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2019. (See end of Document for details)

20. For use by the Scottish       4,545,000,000       2,200,000,000         Ministers on: pensions,       allowances, gratuities       etc. payable in respect of the teachers' and national health service pension schemes.         Total of amounts of resources:       [***42,982,873,000]       [***6,591,500,000]         Textual Amendments       F5       Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(a)         F6       Words in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(a)         F7       Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(b)         F8       Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(c)         F9       Words in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(c)         F10       Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(c)         F11       Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(c)         F12       Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(c)	and awareness relating to food safety, standards and improving diet; protecting the other interests of consumers in relation to food.			
<ul> <li>resources: Testual Amendments</li> <li>F5 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(a)</li> <li>F6 Words in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(b)</li> <li>F8 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(b)</li> <li>F8 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(c)</li> <li>F9 Words in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(d)</li> <li>F10 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(d)</li> <li>F11 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(f)</li> <li>F12 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(f)</li> <li>F13 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(f)</li> <li>F13 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(f)</li> <li>F14 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(f)</li> <li>F15 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(f)</li> <li>F15 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(f)</li> <li>F16 Sum in sch. 1 subst</li></ul>	Minist allowa etc. pa teache	ers on: pensions, inces, gratuities yable in respect of the rs' and national health	4,545,000,000	2,200,000,000
<ul> <li>F5 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(a)</li> <li>F6 Words in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(2)(a)</li> <li>F7 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(b)</li> <li>F8 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(c)</li> <li>F9 Words in sch. 1 inserted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(d)</li> <li>F10 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(d)</li> <li>F11 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(e)</li> <li>F12 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(e)</li> <li>F13 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(e)</li> <li>F13 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(g)</li> <li>F14 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(g)</li> <li>F15 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(i)</li> <li>F15 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(j)</li> <li>F16 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotlan</li></ul>			[ <sup>F27</sup> 42,982,873,000]	[ <sup>F28</sup> 6,591,500,000]
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<ul> <li>2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(c)</li> <li>F9 Words in sch. 1 inserted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(2)(b)</li> <li>F10 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(d)</li> <li>F11 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(e)</li> <li>F12 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(f)</li> <li>F13 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(g)</li> <li>F14 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(h)</li> <li>F15 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(h)</li> <li>F15 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(i)</li> <li>F16 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(i)</li> <li>F17 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(i)</li> <li>F18 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(i)</li> <li>F18 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(i)</li> <li>F19 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(i)</li> <li>F19 Sum in</li></ul>	F8	· · · · · · · · · · · · · · · · · · ·		nd) Act 2019 Amendment Regulations
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<ul> <li>F13 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(g)</li> <li>F14 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(h)</li> <li>F15 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(i)</li> <li>F16 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(j)</li> <li>F17 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(k)</li> <li>F18 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(k)</li> <li>F18 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(l)</li> <li>F19 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(m)</li> <li>F20 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(m)</li> <li>F21 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(m)</li> <li>F21 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(m)</li> <li>F21 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(m)</li> </ul>	F12		· · · · · · · · · · · · · · · · · · ·	ind) Act 2019 Amendment Regulations
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<ul> <li>2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(i)</li> <li>F16 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(j)</li> <li>F17 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(k)</li> <li>F18 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(k)</li> <li>F18 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(l)</li> <li>F19 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(m)</li> <li>F20 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(n)</li> <li>F21 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), 3(3)(n)</li> </ul>				
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2019 (S.S.I. 2019/402), regs. 1(1), <b>3(3)(n)</b> <b>F21</b> Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations				
F21 Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations	F20	Sum in sch. 1 substituted (2	26.11.2019) by The Budget (Scotla	nd) Act 2019 Amendment Regulations
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2019 (S.S.I. 2019/402), regs. 1(1), <b>3(3)(0)</b>	F21			nd) Act 2019 Amendment Regulations
		2019 (S.S.I. 2019/402), regs	. 1(1), <b>3(3)(0)</b>	

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Status: Point in time view as at 19/03/2020.	
Changes to legislation: There are currently no known outstand	ding effects
for the Budget (Scotland) Act 2019. (See end of Document fo	or details)

- **F22** Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **3(3)(p)**
- **F23** Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **3(4)(a)**
- **F24** Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **3(3)(q)**
- **F25** Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **3(3)(r)**
- **F26** Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **3(3)(s)**
- **F27** Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **3(3)(t)**
- **F28** Sum in sch. 1 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **3(4)(b)**

## SCHEDULE 2

(introduced by section 2)

#### DIRECT-FUNDED BODIES

Purpose	Amount of resources other than accruing resources	Amount of accruing resources
	£	£
1. 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; any other payments relating to the Scottish Parliament.	[ <sup>F29</sup> 104,265,000]	1,000,000
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	[ <sup>F30</sup> 7,592,000]	22,000,000

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.

#### Textual Amendments

**F29** Sum in sch. 2 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **4(2)(a)** 

**F30** Sum in sch. 2 substituted (26.11.2019) by The Budget (Scotland) Act 2019 Amendment Regulations 2019 (S.S.I. 2019/402), regs. 1(1), **4(2)(b)** 

## SCHEDULE 3

(introduced by section 3)

#### BORROWING BY STATUTORY BODIES

Enactment	Amount
	£
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
3. Section 48 of the Environment Act 1995 (Scottish Environment Protection Agency).	Nil
4. Section 42B of the Water Industry (Scotland) Act 2002 (Scotlish Water).	256,700,000
5. Section 14 of the Water Services etc. (Scotland) Act 2005 (Scottish Water Business Stream Holdings Limited).	Nil

## Status:

Point in time view as at 19/03/2020.

## Changes to legislation:

There are currently no known outstanding effects for the Budget (Scotland) Act 2019.