



# Budget (Scotland) Act 2020

## 2020 asp 5

**The Bill for this Act of the Scottish Parliament was passed by the Parliament on 5th March 2020 and received Royal Assent on 18th March 2020**

An Act of the Scottish Parliament to make provision, for financial year 2020/21, 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 2021/22, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

### PART 1

#### FINANCIAL YEAR 2020/21

##### *Use of resources etc.*

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

- (1) The Scottish Administration may use resources in financial year 2020/21 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 2020/21 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 2.

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*Status: Point in time view as at 30/06/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2020. (See end of Document for details)*

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- (4) The second condition is that the total accruing resources used in financial year 2020/21 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 2020/21 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 2020/21 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 2020/21 are as follows.
- (2) In relation to the Scottish Administration, [<sup>F1</sup>£46,014,783,000.]
- (3) In relation to the direct-funded bodies—
- (a) the Scottish Parliamentary Corporate Body, £94,611,000,
  - (b) Audit Scotland, £8,523,000.

### **Textual Amendments**

- F1** Sum in s. 4(2) substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), 2

## 5 Contingency payments

- (1) This section applies where, in financial year 2020/21, 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.

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- (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.

## PART 2

### FINANCIAL YEAR 2021/22

#### 6 Emergency arrangements

- (1) This section applies if, at the beginning of financial year 2021/22, there is no overall cash authorisation for that year for the purposes of section 4(2) of the PFA 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,
  - (b) the direct-funded bodies,of an amount determined under subsection (3).
- (3) That amount is whichever is the greater of—
  - (a) one-twelfth of the amount specified in section 4(2) or (3) 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 2020/21 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 PFA Act 2000 has effect accordingly.
- (5) This section is subject to any provision made by a Budget Act for financial year 2021/22.

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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 2020/21) of the Budget (Scotland) Act 2019 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 2020/21.
- (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 2020.

*Status: Point in time view as at 30/06/2020.*

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## SCHEDULE 1

(introduced by section 1)

### THE SCOTTISH ADMINISTRATION

<i>Purposes</i>	<i>Amount of resources (other than accruing resources)</i>	<i>Amount of accruing resources</i>
	<b>£</b>	<b>£</b>
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 Inspectorate; sportscotland; Active Healthy Lives.	[ <sup>F2</sup> 15,967,599,000]	2,050,000,000
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 and distributable non-domestic rates income; a general capital grant and other local authority capital grants for specific purposes including the Transfer of the Management of Development Funding and the Vacant and Derelict Land Fund; housing support grant; other services, including	[ <sup>F3</sup> 13,003,182,000]	80,000,000

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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; Scottish Child Payment.

3. Through their Finance 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 Futures Trust Limited; the	[ <sup>F</sup> 145,864,000]	50,000,000
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Accountant in Bankruptcy;  
Digital Strategy; expenditure  
in relation to the Office of  
Chief Statistician.

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); 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, including youth justice and associated social work services; 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; 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	[ <sup>F</sup> 54,331,437,000]	350,000,000
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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 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 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 Scottish	2,707,509,000	39,700,000
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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; costs relating to the United Kingdom's withdrawal from the European Union, 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; support for passenger rail services, rail infrastructure and associated rail services; support for the development and delivery of concessionary 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	[£3,795,104,000]	100,000,000
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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; digital and broadband connectivity; energy-related activities; funding for City and Regional Growth Deals; funding for National Islands Plan related initiatives; 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; advisory, research and development services; spend on waste prevention and management; costs relating to the United	497,453,000	500,000,000
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Kingdom's withdrawal from the European Union; botanical and scientific services; assistance to production, marketing and processing; administration, land management and other agricultural services; 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; 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 and Tourism 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

[<sup>F7</sup>846,102,000]

800,000,000

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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; grant in aid for Highlands and Islands Enterprise; South of Scotland Enterprise; 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 the national forest estate; tourism.

9. Through their Economy, Fair Work and Culture portfolio, for use by the Scottish Ministers on: operational and administrative costs; 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 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	[ <sup>F8</sup> 1,008,904,000]	350,000,000
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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; support for the arts, culture and creativity in Scotland; cultural organisations; the creative industries; central government grants to non-departmental public bodies, local authorities and other bodies and organisations; Historic Environment Scotland.

10. Through their Social 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; 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; expenditure relating to equality and human rights issues; expenditure relating to tackling hate crime; expenditure relating to community support, resilience and engagement.	[ <sup>£</sup> 3,826,400,000]	10,000,000
11. Through their Constitution, Europe and External Affairs portfolio, for use by the Scottish Ministers on: operational and administrative costs; funding to support electoral administration; funding	40,599,000	Nil

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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 Queen's Printer for Scotland; international relations; protecting Scotland's place in Europe; development assistance.

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; costs relating to the United Kingdom's withdrawal from the European Union; 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; 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).	133,800,000	2,000,000
13. Through the National Records of Scotland, for use by the Scottish Ministers, the Registrar	65,267,000	9,800,000

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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).		
14. For use by the Office of the Scottish Charity Regulator on: operational and administrative costs.	3,300,000	Nil
15. For use by the Scottish Housing Regulator on: operational and administrative costs.	4,300,000	Nil
16. For use by the Scottish Courts and Tribunals Service on: operational and administrative costs.	122,613,000	46,000,000
17. For use by the Scottish Fiscal Commission on: operational and administrative costs.	1,933,000	Nil
18. For use by Revenue Scotland on: operational and administrative costs.	6,635,000	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.	16,000,000	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.	5,385,100,000	2,700,000,000

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21. For use by Registers of Scotland on: operational and administrative costs.	12,400,000	100,000,000
Total of amounts of resources:	[ <sup>F10</sup> 51,921,501,000]	7,191,500,000

#### Textual Amendments

- F2** Sum in sch. 1 Table substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), **3(2)(a)**
- F3** Sum in sch. 1 Table substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), **3(2)(b)**
- F4** Sum in sch. 1 Table substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), **3(2)(c)**
- F5** Sum in sch. 1 Table substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), **3(2)(d)**
- F6** Sum in sch. 1 Table substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), **3(2)(e)**
- F7** Sum in sch. 1 Table substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), **3(2)(f)**
- F8** Sum in sch. 1 Table substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), **3(2)(g)**
- F9** Sum in sch. 1 Table substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), **3(2)(h)**
- F10** Sum in sch. 1 Table substituted (30.6.2020) by [The Budget \(Scotland\) Act 2020 Amendment Regulations 2020 \(S.S.I. 2020/197\)](#), regs. 1(1), **3(2)(i)**

## SCHEDULE 2

*(introduced by section 2)*

### DIRECT-FUNDED BODIES

<i>Purpose</i>	<i>Amount of resources other than accruing resources</i>	<i>Amount of accruing resources</i>
	<b>£</b>	<b>£</b>
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,	107,186,000	1,000,000



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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.	8,865,000	22,000,000
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### SCHEDULE 3

*(introduced by section 3)*

#### BORROWING BY STATUTORY BODIES

<i>Enactment</i>	<i>Amount</i>
	<b>£</b>
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 (Scottish Water).	220,000,000
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 30/06/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Budget (Scotland) Act 2020.