



# Budget (Scotland) Act 2021

## 2021 asp 8

### 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.
- (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.

---

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

---

- (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, [<sup>F1</sup>£50,349,382,000].
- (3) In relation to the direct-funded bodies—
  - (a) the Scottish Parliamentary Corporate Body, [<sup>F2</sup>£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.
- (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

---

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

---

- (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.

## <sup>F3</sup>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

## 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.

### *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.

---

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

---

- (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.