



# Budget (Scotland) Act 2023

## 2023 asp 2

### PART 1

#### FINANCIAL YEAR 2023/24

#### *Use of resources etc.*

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

- (1) The Scottish Administration may use resources in financial year 2023/24 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 2023/24 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 2023/24 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 3.

#### **Commencement Information**

**II** S. 1 in force at 28.3.2023, see [s. 10](#)

*Status: Point in time view as at 23/03/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2023. (See end of Document for details)*

## 2 Direct-funded bodies

- (1) A direct-funded body may use resources in financial year 2023/24 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.

### Commencement Information

**I2** S. 2 in force at 28.3.2023, see [s. 10](#)

## 3 Borrowing by statutory bodies

In [schedule 3](#), the amounts set out in column 2 are the amounts specified for financial year 2023/24 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).

### Commencement Information

**I3** S. 3 in force at 28.3.2023, see [s. 10](#)

## *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 2023/24 are as follows.
- (2) In relation to the Scottish Administration, [<sup>F1</sup>£52,607,367,000].
- (3) In relation to the direct-funded bodies—
  - (a) the Scottish Parliamentary Corporate Body, [<sup>F2</sup>£117,709,000],
  - (b) Audit Scotland, [<sup>F3</sup>£11,152,000].

### Textual Amendments

- F1** Sum in [s. 4\(2\)](#) substituted (23.3.2024) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2024 \(S.S.I. 2024/99\)](#), regs. 1(1), [2\(a\)](#)
- F2** Sum in [s. 4\(3\)\(a\)](#) substituted (23.3.2024) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2024 \(S.S.I. 2024/99\)](#), regs. 1(1), [2\(b\)](#)
- F3** Sum in [s. 4\(3\)\(b\)](#) substituted (23.3.2024) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2024 \(S.S.I. 2024/99\)](#), regs. 1(1), [2\(c\)](#)

### Commencement Information

**I4** S. 4 in force at 28.3.2023, see [s. 10](#)

*Status: Point in time view as at 23/03/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2023. (See end of Document for details)*

## 5 Contingency payments

- (1) **This section** applies where, in financial year 2023/24, it is proposed to pay out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998—
  - (a) for or in connection with expenditure of the Scottish Administration, a sum which does not fall within the amount specified in **section 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.

### Commencement Information

**I5** S. 5 in force at 28.3.2023, see **s. 10**

## PART 2

FINANCIAL YEAR 2024/25

## 6 Emergency arrangements

- (1) **This section** applies if, at the beginning of financial year 2024/25, there is no overall cash authorisation for that year for the purposes of section 4(2) of the 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—

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- (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 2023/24 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 2024/25.

**Commencement Information**

**I6** S. 6 in force at 28.3.2023, see [s. 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.

**Commencement Information**

**I7** S. 7 in force at 28.3.2023, see [s. 10](#)

**8 Repeal of spent provisions**

Part 2 (financial year 2023/24) of the Budget (Scotland) Act 2022 is repealed.

**Commencement Information**

**I8** S. 8 in force at 28.3.2023, see [s. 10](#)

*Status: Point in time view as at 23/03/2024.*

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## *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 2023/24.
- (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.

#### **Commencement Information**

**I9** S. 9 in force at 28.3.2023, see [s. 10](#)

### **10 Commencement**

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

#### **Commencement Information**

**I10** S. 10 in force at 28.3.2023, see [s. 10](#)

### **11 Short title**

The short title of this Act is the Budget (Scotland) Act 2023.

#### **Commencement Information**

**I11** S. 11 in force at 28.3.2023, see [s. 10](#)

**Status:**

Point in time view as at 23/03/2024.

**Changes to legislation:**

There are currently no known outstanding effects for the Budget (Scotland) Act 2023.