



# Budget (Scotland) Act 2024

## 2024 asp 3

### PART 1

FINANCIAL YEAR 2024/25

*Use of resources etc.*

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

- (1) The Scottish Administration may use resources in financial year 2024/25 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 2024/25 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 2024/25 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 3.

---

#### **Commencement Information**

**11** S. 1 in force at 29.3.2024, see [s. 10](#)

*Status: Point in time view as at 29/03/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2024, Part 1. (See end of Document for details)*

## 2 Direct-funded bodies

- (1) A direct-funded body may use resources in financial year 2024/25 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 29.3.2024, 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 2024/25 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 29.3.2024, 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 2024/25 are as follows.
- (2) In relation to the Scottish Administration, £54,785,698,458.
- (3) In relation to the direct-funded bodies—
  - (a) the Scottish Parliamentary Corporate Body, £126,521,000,
  - (b) Audit Scotland, £12,362,000.

### Commencement Information

**I4** S. 4 in force at 29.3.2024, see [s. 10](#)

## 5 Contingency payments

- (1) [This section](#) applies where, in financial year 2024/25, 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

---

*Status: Point in time view as at 29/03/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2024, Part 1. (See end of Document for details)*

---

- (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 29.3.2024, see [s. 10](#)

**Status:**

Point in time view as at 29/03/2024.

**Changes to legislation:**

There are currently no known outstanding effects for the Budget (Scotland) Act 2024, Part 1.