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# **Delegated Powers and Law Reform Committee Comataidh Cumhachdan Tiomnaichte is Ath-leasachadh Lagh**

## **Budget (Scotland) Bill: Stage 1**



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# Delegated Powers and Law Reform Committee

The remit of the Delegated Powers and Law Reform Committee is to consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any—

(i) subordinate legislation laid before the Parliament or requiring the consent of the Parliament under section 9 of the Public Bodies Act 2011;

(ii) [deleted]

(iii) pension or grants motion as described in Rule 8.11A.1; and, in particular, to determine whether the attention of the Parliament should be drawn to any of the matters mentioned in Rule 10.3.1;

(b) proposed powers to make subordinate legislation in particular Bills or other proposed legislation;

(c) general questions relating to powers to make subordinate legislation;

(d) whether any proposed delegated powers in particular Bills or other legislation should be expressed as a power to make subordinate legislation;

(e) any failure to lay an instrument in accordance with section 28(2), 30(2) or 31 of the 2010 Act;

(f) proposed changes to the procedure to which subordinate legislation laid before the Parliament is subject;

(g) any Scottish Law Commission Bill as defined in Rule 9.17A.1; and

(h) any draft proposal for a Scottish Law Commission Bill as defined in that Rule.

(i) any Consolidation Bill as defined in Rule 9.18.1 referred to it in accordance with Rule 9.18.3.



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# Committee Membership



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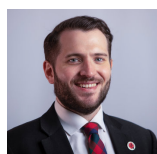
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**Graham Simpson**  
Scottish Conservative  
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**Craig Hoy**  
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**Paul Sweeney**  
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# Introduction

1. At its meeting on 14 December 2021, the Delegated Powers and Law Reform Committee considered the delegated powers contained in the Budget (Scotland) Bill (“the Bill”) at Stage 1.<sup>i</sup>
2. The Committee submits this report to the lead Committee for the Bill under Rule 9.6.2 of Standing Orders.

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<sup>i</sup> The Bill as introduced as well as all accompanying documents are available [here](#).

## Overview of the Bill

3. This Scottish Government Bill was introduced by the Cabinet Secretary for Finance and the Economy, Kate Forbes MSP on 9 December 2021. The lead committee is the Finance and Public Administration Committee.
4. The annual Budget Bill is the vehicle through which the Government seeks parliamentary approval of its spending plans for the coming financial year. This year's Bill, which is comprised of 11 sections and 3 schedules, makes provision for the financial year 2022/23. The Bill authorises the use of resources for the Scottish Administration and certain bodies whose expenditure is funded directly out of the Scottish Consolidated Fund ("SCF"). Those bodies are the Scottish Parliamentary Corporate Body and Audit Scotland.
5. The Bill provides authorisation for the use of resources up to a specified amount for the purposes set out in schedule 1 (for the Scottish Administration) and schedule 2 (for the directly-funded bodies). Provision is made for accruing resources separately to non-accruing resources in accordance with section 1(2) of the Public Finance and Accountability (Scotland) Act 2000.

# Delegated Powers

6. The Bill confers one power to make subordinate legislation on the Scottish Ministers. The Scottish Government has prepared a [Delegated Powers Memorandum](#) which sets out the reasoning for taking the delegated power in the Bill and the procedure chosen.
7. Section 7(1) of the Bill provides that the Scottish Ministers may, by regulations, amend the amount specified in section 4(2) and (3) and schedules 1 to 3. Section 4(2) provides for the overall cash authorisation in relation to the Scottish Administration. Section 4(3) provides the overall cash authorisation in relation to the directly-funded bodies.
8. Regulations made under section 7(1) are subject to the affirmative procedure.

9. **The Committee is content with the proposed budget revision regulations contained in section 7.**



