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

## **Budget (Scotland) (No.2) Bill at Stage 1**



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# Contents

Introduction	1
Overview of the Bill	2
Delegated Powers	3



# Committee Membership



**Stuart McMillan** □  
Scottish National Party



**SRU**  
**Bill Kidd**  
Scottish National Party



**Jeremy Balfour**  
Scottish Conservative  
and Unionist Party



**Oliver Mundell**  
Scottish Conservative  
and Unionist Party



**Carol Mochan**  
Scottish Labour

# Introduction

1. At its meeting on 24 January 2023, the Delegated Powers and Law Reform Committee<sup>i</sup> considered the delegated powers contained in the Budget (Scotland) (No.2) Bill (“the Bill”) at Stage 1.<sup>ii</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> Jenni Minto MSP substituted for Stuart McMillan MSP

<sup>ii</sup> The Bill as introduced is available [here](#)

## Overview of the Bill

3. This Scottish Government Bill was introduced by the Deputy First Minister on 22 December 2022. It makes provision for the financial year 2023-24. It authorises the use of resources by the Scottish Ministers and bodies whose expenditure is funded directly out of the Scottish Consolidated Fund. The direct-funded bodies are the Scottish Parliamentary Corporate Body and Audit Scotland.
4. The approval of the Parliament for the use of resources by the Scottish Ministers and direct-funded bodies is required under section 1 of the Public Finance and Accountability (Scotland) Act 2000 (“the 2000 Act”). Provision is also made for accruing resources separately to non-accruing resources in accordance with the 2000 Act.
5. Schedule 1 of the Bill sets out the purposes for which the Scottish Administration may use its resources, grouped by Ministerial portfolio, up to the overall limits of £59,497,080,000 (non-accruing resources) and £8,243,500,000 (accruing resources). Section 7 allows the purposes and the amounts ascribed to them to be modified.
6. The Bill also provides authorisation for cash expenditure from the SCF, in accordance with section 4 of the 2000 Act. Furthermore, it makes provision for the Scottish Ministers to authorise contingency payments required in the public interest in circumstances where it would not be practicable, for reasons of urgency, to utilise the normal budget revision process.

# Delegated Powers

7. The Bill confers one power to make subordinate legislation upon the Scottish Ministers.
8. The Scottish Government has produced a [Delegated Powers Memorandum](#) . It sets out the reasoning for taking the delegated power and for the procedure chosen.
9. 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. Regulations made under section 7(1) are subject to the affirmative procedure.

10. **The Committee finds the power in section 7(1) of the Bill to be acceptable and is content that its exercise is subject to the affirmative procedure.**



