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Finance and Public Administration Committee

Subordinate Legislation: The Budget (Scotland) Act 2021 Amendment Regulations 2021



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Finance and Public Administration Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any report or other document containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made by any other committee with power to consider such documents or any part of them;

(b) any report made by a committee setting out proposals concerning public revenue or expenditure;

(c) Budget Bills; and

(d) any other matter relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund.

(e) matters relating to public service reform and the National Performance Framework within the responsibilities of the Deputy First Minister and public administration.

2. The Committee may also consider and, where it sees fit, report to the Parliament on the timetable for the Stages of Budget Bills and on the handling of financial business.

3. In these Rules, “public expenditure” means expenditure of the Scottish Administration, other expenditure payable out of the Scottish Consolidated Fund and any other expenditure met out of taxes, charges and other public revenue.



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Introduction

1. At its meeting on 9 November 2021, the Committee took evidence from the Minister for Public Finance, Planning and Community Wealth on—
 - The Budget (Scotland) Act 2021 Amendment Regulations 2021¹ (“the Regulations”)
2. During its scrutiny of the Regulations, the Committee also considered the content of the Budget (Scotland) Act: Autumn Budget Revision 2021-2022 Supporting Document,² which provides further information on the revised spending plans for which the Scottish Government is seeking Parliamentary approval.
3. Separate briefings on the Supporting Document were prepared by the Financial Scrutiny Unit in SPICe and by the Scottish Government and were published as part of the meeting papers.³

The Regulations

4. The Regulations were laid on 5 October and amend the Budget Scotland Act 2021, which authorised the Scottish Government's spending plans for the current financial year.
5. The Regulations were originally laid on 27 September but were then re-laid in order to correct a minor error noted by the legal advisers to the Delegated Powers and Law Reform Committee (DPLRC).
6. The DPLRC considered the re-laid Regulations at its meeting on 26 October and had no issues to report. ⁴

Evidence

7. During evidence, the Committee asked a number of questions of the Minister, the responses to which can be found in the Official Report.⁵
8. The Minister also undertook to provide further detail in writing in response to questions about—
 - The breakdown of £700 million in additional funding for the health budget;
 - The transfer of £5.2 million in respect of additional medical student places; and
 - The breakdown of £20 million in the education budget for “post-Covid improvements”.
9. The Minister wrote to the Committee on 16 November 2021 providing further information in response to these questions. His letter is available on the Committee’s website.⁶
10. The Committee also suggested that it would be helpful for more detailed breakdowns of additional funding to be included in future supporting documents along with a brief narrative setting out the reasons for the changes.

Conclusion

11. Following evidence, the Minister for Public Finance, Planning and Community Wealth moved motion S6M-01468—That the Finance and Public Administration Committee recommends that the Budget (Scotland) Act 2021 Amendment Regulations 2021 [draft] be approved.

12. The Finance and Public Administration Committee agreed to motion S6M-01468.

- [1] The Budget (Scotland) Act 2021 Amendment Regulations 2021. (2021). Retrieved from https://www.legislation.gov.uk/sdsi/2021/9780111051689/pdfs/sdsi_9780111051689_en.pdf
- [2] Scottish Government. (2021). Budget (Scotland) Act: Autumn Budget Revision 2021-2022 Supporting Document. Retrieved from <https://www.gov.scot/publications/2021-22-autumn-budget-revision-budget-scotland-act/documents/>
- [3] Finance and Public Administration Committee Meeting Papers. (2021, November 9). Retrieved from <https://www.parliament.scot/~media/committ/1406>
- [4] Delegated Powers and Law Reform Committee. (2021, October 26). 13th Report 2021. Retrieved from <https://sp-bpr-en-prod-cdnep.azureedge.net/published/DPLR/2021/10/28/efc60964-867f-4a00-bbd2-f764f0cf9d55/DPLRS062021R13.pdf>
- [5] Finance and Public Administration Committee. (2021, November 9). Official Report. Retrieved from <http://archive2021.parliament.scot/parliamentarybusiness/report.aspx?r=13395>
- [6] Letter from the Minister for Public Finance, Planning and Community Wealth. (2021, November 16). Retrieved from https://www.parliament.scot/~media/files/committees/finance-and-public-administration-committee/20211116_minpfpcwtoconvener.pdf

