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Pàrlamaid na h-Alba

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## Finance and Public Administration Committee

# Subordinate Legislation: The Budget (Scotland) Act 2021 Amendment Regulations 2022



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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.

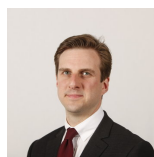


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# Committee Membership



**Convener**  
**Kenneth Gibson**  
Scottish National Party



**Deputy Convener**  
**Daniel Johnson**  
Scottish Labour



**Ross Greer**  
Scottish Green Party



**Douglas Lumsden**  
Scottish Conservative  
and Unionist Party



**John Mason**  
Scottish National Party



**Liz Smith**  
Scottish Conservative  
and Unionist Party



**Michelle Thomson**  
Scottish National Party

# Introduction

1. At its meeting on 8 March 2022, the Committee considered the following item of subordinate legislation:
  - The Budget (Scotland) Act 2021 Amendment Regulations 2022.
2. The Committee took evidence from the Minister for Public Finance, Planning and Community Wealth on the instrument at the meeting and reports to the Parliament as follows.

# The Budget (Scotland) Act 2021 Amendment Regulations 2022

3. The Regulations<sup>i</sup> were laid before the Parliament on 3 February 2022 and amend the Budget (Scotland) Act 2021, which authorised the Scottish Government's spending plans for the current financial year.
4. The Regulations are subject to affirmative procedure, which requires Parliament to approve them within a 40-day period. The Delegated Powers and Law Reform (DPLR) Committee, which considers the technical aspects of the instrument, considered the Regulations on 22 February 2022 and had no issues to report.
5. During its scrutiny of the Regulations, the Committee also considered the content of the supporting document 'The 2021-22 Spring Budget Revision to the Budget (Scotland) Act for the year ending 31 March 2022'<sup>ii</sup> which explains the changes proposed in the instrument.
6. The Scottish Government also produced a detailed guide to the Spring Budget Revision and the Scottish Parliament Information Centre's Financial Scrutiny Unit produced a briefing to support the Committee's scrutiny of the Regulations. These documents were published as part of the meeting papers for 8 March 2022.<sup>iii</sup>
7. On 8 March 2022, the Committee took evidence on the Regulations from:
  - Tom Arthur, Minister for Public Finance, Planning and Community Wealth;
  - Scott Mackay, Head of Fiscal Management and Strategy;
  - Niall Caldwell, Corporate Treasurer, Scottish Government.
8. In the Committee's report on the Autumn Budget Revision published on 18 November 2021, we 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.

**9. The Committee therefore welcomes the level of detail provided to the Committee in the Scottish Government's 'Finance Update for the Finance and Public Administration Committee on the Spring Budget Revision'<sup>iv</sup> of 22 February 2022, in response to our earlier recommendations. We would**

<sup>i</sup> <https://www.legislation.gov.uk/sdsi/2022/9780111053362/introduction>

<sup>ii</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2022/02/spring-budget-revision-2021-22-supporting-document/documents/scotlands-budget-documents-2021-22-spring-budget-revision-budget-scotland-act-year-ending-31-march-2022/scotlands-budget-documents-2021-22-spring-budget-revision-budget-scotland-act-year-ending-31-march-2022/govscot%3Adocument/scotlands-budget-documents-2021-22-spring-budget-revision-budget-scotland-act-year-ending-31-march-2022.pdf>

<sup>iii</sup> <https://www.parliament.scot/~media/committ/2610>

**ask that this practice of sharing as much information as possible continues with a view to supporting effective scrutiny and greater transparency.**

10. **We note that the Finance Update provided to the Committee is only made publicly available with the Committee's meeting papers and so we also recommend that this Finance Update is published routinely on the Scottish Government's website in the wider public interest.**
11. During evidence, the Committee asked a number of questions of the Minister, the responses to which can be found in the Official Report<sup>v</sup>. An area of particular interest to Committee Members was the largest technical change in the Spring Budget Revision, of -£298.7 million in the student loans non-cash RAB requirement. The Finance Update provided to the Committee states that “this is to cover the latest estimates from economists on the impact of the current macro-economic climate on impairment of the student loan book”. The Minister undertook to provide further detail in writing in response to these questions, along with details and an up-to-date figure on Covid-related student support for those in higher education. The Minister's response will be published on the Committee's website once received.
12. Following the discussion, the Minister moved motion S6M-3069—That the Finance and Public Administration Committee recommends that the Budget (Scotland) Act 2021 Amendment Regulations 2022 be approved.
13. Motion S6M-3069 was agreed to without division. The Finance and Public Administration Committee therefore recommends that the Budget (Scotland) Act 2021 Amendment Regulations be approved.

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iv <https://www.parliament.scot/~//media/committ/2610>

v <https://www.parliament.scot/api/sitecore/CustomMedia/OfficialReport?meetingId=13632>



