



Budget (Scotland) Act 2014

2014 asp 6

The Bill for this Act of the Scottish Parliament was passed by the Parliament on 5th February 2014 and received Royal Assent on 12th March 2014

An Act of the Scottish Parliament to make provision, for financial year 2014/15, for the use of resources by the Scottish Administration and certain bodies whose expenditure is payable out of the Scottish Consolidated Fund, for the maximum amounts of borrowing by certain statutory bodies and for authorising the payment of sums out of the Fund; to make provision, for financial year 2015/16, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

PART 1

FINANCIAL YEAR 2014/15

Use of resources etc.

1 The Scottish Administration

- (1) The Scottish Administration may use resources in financial year 2014/15 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 2014/15 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 2.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2014. (See end of Document for details)

- (4) The second condition is that the total accruing resources used in financial year 2014/15 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 3.

2 Direct-funded bodies

- (1) A direct-funded body may use resources in financial year 2014/15 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.

3 Borrowing by statutory bodies

In schedule 3, the amounts set out in column 2 are the amounts specified for financial year 2014/15 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).

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 2014/15 are as follows.
- (2) In relation to the Scottish Administration, [^{F1}£32,644,274,000].
- (3) In relation to the direct-funded bodies—
 - (a) the Forestry Commissioners, [^{F2}£58,935,000],
 - (b) the Food Standards Agency, £10,800,000,
 - (c) the Scottish Parliamentary Corporate Body, [^{F3}£77,396,000],
 - (d) Audit Scotland, £6,283,000.

Textual Amendments

- F1** Word in s. 4(2) substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **2(a)**
- F2** Word in s. 4(3)(a) substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **2(b)**
- F3** Word in s. 4(3)(c) substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **2(c)**

5 Contingency payments

- (1) This section applies where, in financial year 2014/15, it is proposed to pay out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998—

*Changes to legislation: There are currently no known outstanding effects
for the Budget (Scotland) Act 2014. (See end of Document for details)*

- (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
 - (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 an order 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.

^{F4}PART 2

FINANCIAL YEAR 2015/16

Textual Amendments

F4 Pt. 2 repealed (12.3.2015) by [Budget \(Scotland\) Act 2015 \(asp 2\)](#), ss. 8, 10

6 Emergency arrangements

.....

PART 3

MISCELLANEOUS

Amendment and repeal

7 Budget revision orders

- (1) The Scottish Ministers may by order amend—
- (a) the amounts specified in section 4(2) and (3),
 - (b) schedules 1 to 3.

*Changes to legislation: There are currently no known outstanding effects
for the Budget (Scotland) Act 2014. (See end of Document for details)*

- (2) An order under this section is subject to the affirmative procedure.

8 Repeal of spent provisions

Part 2 (financial year 2014/15) of the Budget (Scotland) Act 2013 is repealed.

Final provisions

9 Interpretation

- (1) In this Act, the “PFA Act 2000” means the Public Finance and Accountability (Scotland) Act 2000.
- (2) References in this Act to accruing resources in relation to the Scottish Administration or a direct-funded body are to such resources accruing to the Administration or (as the case may be) that body in financial year 2014/15.
- (3) References in this Act to the direct-funded bodies are to the bodies listed in section 4(3) (and references to a direct-funded body are to any of those bodies).
- (4) Except where otherwise expressly provided, expressions used in this Act and in the PFA Act 2000 have the same meanings in this Act as they have in that Act.

10 Commencement

This Act comes into force on the day after Royal Assent.

11 Short title

The short title of this Act is the Budget (Scotland) Act 2014.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2014. (See end of Document for details)

SCHEDULE 1
 (introduced by section 1)
 THE SCOTTISH ADMINISTRATION

<i>Purposes</i>	<i>Amount of resources (other than accruing resources)</i>	<i>Amount of accruing resources</i>
	<i>£</i>	<i>£</i>
1. Through their Culture ^[F5] , Europe ^[F6] and External Affairs portfolio, for use by the Scottish Ministers on: support for the arts, culture and creativity in Scotland; cultural organisations; the creative industries; Historic Scotland; central government grants to non-departmental public bodies, local authorities and other bodies and organisations; international relations; development assistance.	[F6]194,239,000]	[F7]44,000,000]
2. Through their Finance, ^[F8] Constitution and Economy ^[F9] portfolio, for use by the Scottish Ministers on: the running and capital costs of the Scottish Public Pensions Agency; expenditure on committees, commissions and other portfolio services; expenditure and grant assistance in relation to public service reform and efficiency; ^[F9] digital and broadband technology ^[F10] ; tourism; grant in aid for Scottish Enterprise and Highlands and Islands Enterprise; industry and technology grants; energy-related activities; central government grants to local authorities; sundry enterprise-related activities; ^[F10] expenditure on corporate and central services; expenditure in relation to the running	[F12]537,372,000]	186,000,000