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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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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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Introduction

1. At its meeting on 24 January 2023, the Delegated Powers and Law Reform Committeeⁱ considered the delegated powers contained in the Budget (Scotland) (No.2) Bill (“the Bill”) at Stage 1.ⁱⁱ
2. The Committee submits this report to the lead Committee for the Bill under Rule 9.6.2 of Standing Orders.

ⁱ Jenni Minto MSP substituted for Stuart McMillan MSP

ⁱⁱ 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.**

