SCOTTISH STATUTORY INSTRUMENTS

# 2025 No. 93

# PUBLIC FINANCE AND ACCOUNTABILITY

## The Budget (Scotland) Act 2024 Amendment Regulations 2025

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| *Made - - - -* | *27th March 2025* |
| *Coming into force - -* | *28th March 2025* |

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 7(1) of the Budget (Scotland) Act 2024(**a**) and all other powers enabling them to do so.

In accordance with section 7(2) of that Act, a draft of these Regulations has been laid before and approved by resolution of the Scottish Parliament.

**Citation, commencement and interpretation**

**1.**—(1) These Regulations may be cited as the Budget (Scotland) Act 2024 Amendment Regulations 2025 and come into force on the day after the day on which they are made.

(2) In these Regulations, "the Act" means the Budget (Scotland) Act 2024.

**Amendment of amounts specified in section 4**

**2.** In section 4 (overall cash authorisations) of the Act—

(a) for the amount specified in subsection (2) (the Scottish Administration), substitute "£57,419,861,000",

(b) for the amount specified in subsection (3)(a) (Scottish Parliament Corporate Body), substitute "£126,673,000",

(c) for the amount specified in subsection (3)(b) (Audit Scotland), substitute "£13,372,000".

**Amendment of schedule 1**

**3.**—(1) Schedule 1 (the Scottish Administration) of the Act is amended in accordance with paragraphs (2) to (4).

(2) In column 1 (purposes) of the table—

(a) in relation to purpose 1, omit "NHS Recovery,",

(b) in relation to purpose 2—

(i) for "Household Survey" substitute "Scottish Household Survey",

(ii) for "and advocacy services;" substitute "services; funding for the Poverty and Inequality Commission, the Fairer Future Partnerships and the Social Innovation Partnerships;",

(**a**) 2024 asp 3, as amended by S.S.I. 2024/372.

(c) in relation to purpose 3—

(i) for "support of" substitute "investment to deliver",

(ii) after "opportunities" insert "and maximise the economic benefits",

(iii) for "and nature restoration; environmental protection;" substitute "and delivering nature restoration, including through the Nature Restoration Fund; environmental protection and improvement;",

(iv) for "flood prevention;" substitute "improve flood resilience;",

(v) omit "air quality monitoring;",

(vi) for "Land Managers' Renewables Fund and" substitute "Community and Renewables Energy Scheme and the",

(d) in relation to purpose 5—

(i) for "Police Authority," substitute "Police Authority;",

(ii) omit "cyber resilience;",

(e) in relation to purpose 6—

(i) after "bus industry;" insert "support for smart, digital and integrated ticketing;",

(ii) after "major public transport" insert "and infrastructure",

(iii) for "maintenance and enhancement" substitute "safety, maintenance and adaptability",

(iv) for "and loans for investment in" substitute "for",

(v) after "active travel;" insert "low carbon and climate change initiatives",

(vi) for "related to public inquiries;" substitute "in relation to the funding of the Mobility and Access Committee Scotland;",

(f) in relation to purpose 7—

(i) omit "European Maritime and Fisheries Fund,",

(ii) after "wildlife management;" insert "peatland restoration;",

(iii) after "forestry policy" insert "and strategy",

(iv) for "support and regulations;" substitute "support to stakeholders, regulations and monitoring compliance; carrying out tree health surveys;",

(v) after "Park authorities" insert "and the creation of any new National Parks",

(g) in relation to purpose 9—

(i) after "reform and efficiency;" insert "funding for the Scottish Futures Trust;",

(ii) omit "funding to support implementation of extension of Freedom of Information legislation;",

(h) in relation to purpose 10 after "Proceeds of Crime Act 2002" insert "; for use by the Crown Agent for the office of the King's and Lord Treasurer's Remembrancer, including special payments made in relation to intestate estates which fall to the Crown as ultimate heir".

(3) In column 2 (amount of resources, other than accruing resources (£)) of the table—

(a) for the amount specified—

(i) in relation to purpose 1, substitute "20,586,060,000",

(ii) in relation to purpose 2, substitute "7,264,521,000",

(iii) in relation to purpose 3, substitute "729,338,000",

(iv) in relation to purpose 4, substitute "3,956,262,000",

(v) in relation to purpose 5, substitute "3,599,931,000",

(vi) in relation to purpose 6, substitute "3,691,436,000",

(vii) in relation to purpose 7, substitute "1,085,249,000",

(viii) in relation to purpose 8, substitute “280,251,000”,

(ix) in relation to purpose 9, substitute “14,693,272,000”,

(x) in relation to purpose 10, substitute “233,890,000”,

(xi) in relation to purpose 10A, substitute “1,207,029,000”,

(xii) in relation to purpose 11, substitute “33,363,000”,

(xiii) in relation to purpose 13, substitute “5,581,000”,

(xiv) in relation to purpose 14, substitute “204,570,000”,

(xv) in relation to purpose 15, substitute “2,636,000”,

(xvi) in relation to purpose 17, substitute “23,791,000”,

(xvii) in relation to purpose 18, substitute “3,527,757,000”,

(xviii) in relation to purpose 19, substitute “10,112,000”,

(xix) in relation to purpose 20, substitute “ 2,992,000”,

(b) in the final row, in relation to the total amount of resources, substitute “61,156,054,000”.

(4) In column 3 (amount of accruing resources (£)) of the table—

(a) for the amount specified—

(i) in relation to purpose 1, substitute “3,002,000,000”,

(ii) in relation to purpose 10A, substitute “400,000,000”,

(iii) in relation to purpose 14, substitute “55,000,000”,

(iv) in relation to purpose 17, substitute “5,001,000”,

(b) in the final row, in relation to the total amount of resources, substitute “9,054,501,000”.

**Amendment of schedule 2**

**4.** In schedule 2 (Direct-funded Bodies) of the Act, in column 2 (amount of resources, other than accruing resources (£)) of the table, for the amount specified in relation to purpose 1, substitute “142,456,000”.

*IVAN McKEE*
Authorised to sign by the Scottish Ministers

St Andrew’s House,
Edinburgh
27th March 2025

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Budget (Scotland) Act 2024 ("the Act").

Regulation 2 amends the overall cash authorisations specified in section 4 of the Act.

Regulation 3(2) amends purposes 1 to 3, 5 to 7, 9 and 10 in schedule 1 of the Act for which the Scottish Ministers may use resources in the financial year 2024/25.

Regulation 3(3) amends the amounts of resources other than accruing resources that may be used for purposes 1 to 11, 13 to 15, and 17 to 20 in schedule 1 of the Act. It also amends the total amount of resources for all the purposes in that schedule.

Regulation 3(4) amends the amount of accruing resources that may be used for purposes 1, 10A, 14 and 17 in schedule 1 of the Act. It also amends the total amounts of those resources for all the purposes in that schedule.

Regulation 4 amends the amount of resources other than accruing resources that may be used by the Scottish Parliament Corporate Body in schedule 2 of the Act.

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