

Budget (Scotland) (No. 4) Bill

[AS INTRODUCED]

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THE FOLLOWING ACCOMPANYING DOCUMENTS ARE ALSO PUBLISHED:
A Delegated Powers Memorandum (SP Bill 56-DPM) and statements on legislative
competence (SP Bill 56-LC).

Budget (Scotland) (No. 4) Bill

[AS INTRODUCED]

An Act of the Scottish Parliament to make provision, for financial year 2025/26, 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 2026/27, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

PART 1

FINANCIAL YEAR 2025/26

Use of resources etc.

1 The Scottish Administration

- (1) The Scottish Administration may use resources in financial year 2025/26 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 2025/26 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 2.
- (4) The second condition is that the total accruing resources used in financial year 2025/26 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 2025/26 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 2025/26 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 2025/26 are as follows.
- (2) In relation to the Scottish Administration, £58,003,571,860.
- (3) In relation to the direct-funded bodies—
 - (a) the Scottish Parliamentary Corporate Body, £136,497,000,
 - (b) Audit Scotland, £13,833,000.

5 Contingency payments

- (1) This section applies where, in financial year 2025/26, it is proposed to pay out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998—
 - (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 regulations 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.

PART 2

FINANCIAL YEAR 2026/27

6 Emergency arrangements

- (1) This section applies if, at the beginning of financial year 2026/27, there is no overall cash authorisation for that year for the purposes of section 4(2) of the PFA Act 2000.
- (2) Until there is in force a Budget Act providing such authorisation, there is to be taken to be an overall cash authorisation for each calendar month of that year in relation to each of—
- (a) the Scottish Administration,
 - (b) the direct-funded bodies,
- of an amount determined under subsection (3).
- (3) That amount is whichever is the greater of—
- (a) one-twelfth of the amount specified in section 4(2) or (3) in relation to the Scottish Administration or (as the case may be) the direct-funded body in question,
 - (b) the amount paid out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998 in the corresponding calendar month of financial year 2025/26 for or in connection with expenditure of the Scottish Administration or (as the case may be) that direct-funded body.
- (4) Section 4 of the PFA Act 2000 has effect accordingly.
- (5) This section is subject to any provision made by a Budget Act for financial year 2026/27.

PART 3

MISCELLANEOUS

Amendment and repeal

7 Budget revision regulations

- (1) The Scottish Ministers may by regulations amend—
- (a) the amounts specified in section 4(2) and (3),
 - (b) schedules 1 to 3.
- (2) Regulations under this section are subject to the affirmative procedure.

8 Repeal of spent provisions

Part 2 (financial year 2025/26) of the Budget (Scotland) Act 2024 is repealed.

*Final provisions***9 Interpretation**

- (1) In this Act, the “PFA Act 2000” means the Public Finance and Accountability (Scotland) Act 2000.
- 5 (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 2025/26.
- (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 either of those bodies).
- 10 (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

15 The short title of this Act is the Budget (Scotland) Act 2025.

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>
<p>1. Through their Health and Social Care portfolio, for use by the Scottish Ministers on: operational and administrative costs; hospital and community health services; Primary Care family health services, including local GP practices, pharmacy, dental and ophthalmic services; community care; mental health services; capital investment; health and social care integration outcomes framework; delivery of services by digital means and communication; care, support and rights; social care support; early years; other health and social care services; active healthy lives; the Independent Living Fund Scotland; the Mental Welfare Commission for Scotland; Social Care and Social Work Improvement Scotland; the Scottish Sports Council.</p>	21,726,021,000	3,000,000,000
<p>2. Through their Finance and Local Government portfolio, for use by the Scottish Ministers on: operational and administrative costs; expenditure, funding and grant assistance in relation to public service reform and efficiency; funding for the Scottish Futures Trust; the running and capital costs of the Scottish Public Pensions Agency; financial support to local authorities, including the guaranteed combined general revenue grant and distributable non-domestic rates income; general capital grants and other local authority revenue and capital grants for specific purposes, including the Transfer of the Management of Development Funding and the Vacant and Derelict Land Fund; other services, including discretionary payments under the Bellwin scheme covering floods, storms and other emergencies; funding to support research and the development and design of local taxation and local government governance; expenditure on corporate and central services; funding of the Accountant in Bankruptcy; costs associated with the functions of the King's Printer for Scotland; the operation of the planning system to manage the development and use of land in the long term public interest together with implementing improvements to build capacity in the system.</p>	13,576,763,000	400,000,000
<p>3. Through their Social Justice portfolio, for use by the Scottish Ministers on: operational and administrative costs; grant assistance and funding of strategic programmes to create the best conditions for the third sector and volunteering to thrive; building standards; housing subsidies and guarantees;</p>	8,327,026,000	90,000,000

	<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
5			
10	repayment of debt and associated costs; other expenditure, contributions and grants relating to housing; funding for the Scottish Fuel Poverty Advisory Panel; activities relating to homelessness; research and publicity and other portfolio services; grants to local authorities and registered social landlords; loans to individuals; assessment and remediation of buildings within the scope of the Cladding Remediation Programme; development of the cladding assurance register; funding for the Scottish Household Survey; social justice		
15	activities, including tackling poverty and inequality with a particular focus on child poverty; grants and loans to organisations; funding for advice services; funding for the Poverty and Inequality Commission, the Fairer Future Partnerships and the Social Innovation Partnerships; funding to support the design, development and implementation of social security powers; funding for Social Security Scotland; funding for the Scottish Commission on Social Security; funding of payments of social security assistance; funding to tackle poverty; grant assistance; funding of strategic contracts; expenditure relating to equality and human rights issues, including delivering an Anti-Racism Observatory, eradicating violence against women and girls, and grants to organisations; expenditure relating to tackling hate crime; expenditure relating to supporting people who are destitute, including refugees and asylum seekers, and in particular the Warm Scots Welcome scheme for resettling displaced people from Ukraine in Scotland; expenditure relating to community support, resilience and engagement; talent attraction and retention.		
20			
25			
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35	4. Through their Education and Skills portfolio, for use by the Scottish Ministers on: operational and administrative costs; schools; training and development of teachers; education workforce, including support staff; educational research, development and promotion; Scottish Attainment Challenge related programmes, including provision of Pupil Equity Funding; pupil support and wellbeing; promoting equality and inclusion in education and ensuring schools are safe spaces; digital strategy and device provision; National Improvement Framework related programmes; supporting implementation of education reforms; funding of Education Scotland, Disclosure Scotland and Additional Support Needs Tribunals for Scotland; expansion of early learning and school age childcare services; child protection; care for looked after and vulnerable children; supporting care experienced children and young people; caregivers; youth justice and preventing offending by children and young people; secure care for	4,305,155,000	350,000,000
40			
45			
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	<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
5			
10	children and young people; advocacy for children and young people; development of the social services workforce; supporting quality improvement and improvement science through the children and young people improvement collaborative; parenting and play; supporting disabled children and young people and families; early intervention funding for the third sector through the Children, Young People, Families and Adult Learning Fund; implementation of The Promise and running costs of The Promise Scotland; Whole Family Wellbeing funding; incorporation of the United Nations Convention on the Rights of the Child; implementation of Getting It Right For Every Child; supporting Children's Services planning and reform; central government grants to local authorities for raising attainment and early learning and childcare; grant funding for the Scottish Credit and Qualifications Framework Partnership and Scottish Qualifications Authority accreditation; grant in aid for the Scottish Further and Higher Education Funding Council, Scottish Qualifications Authority (including qualifications delivery and development), Children's Hearings Scotland, Scottish Children's Reporter Administration and Scottish Social Services Council; grant in aid for Skills Development Scotland; administration funding for the Student Awards Agency Scotland (SAAS); funding administered by SAAS for fees, grants, bursaries, student loans and related costs of higher education student support; Enterprise in Education; public activities to support STEM education, science literacy and skills; international and other educational services; funding for international college and university activities; sundry		
15	lifelong learning activities, including community-based adult learning and workforce development; funding activities for young people to develop skills in connection with training and work; funding for employment support programmes; the provision of Education Maintenance Allowances.		
20			
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35			
40	5. Through their Justice and Home Affairs portfolio, for use by the Scottish Ministers on: operational and administrative costs; legal aid, including the running costs of the Scottish Legal Aid Board; criminal injuries compensation (including administration); support for victims and witnesses of crime, victims of human trafficking and addressing violence against women and girls; certain services relating to crime, including the Parole Board for Scotland; the Scottish Prison Service; the Scottish Criminal Cases Review Commission; the Scottish Law Commission; the Risk Management Authority; the	3,956,016,000	39,700,000
45	Scottish Police Authority; the Police Investigations and Review		
50			

	<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
5			
10	Commissioner and His Majesty's Inspectors of Constabulary in Scotland; additional police services; the running costs of inquiries and reviews; the Scottish Fire and Rescue Service and His Majesty's Inspectors of the Scottish Fire and Rescue Service; the payment of police and fire pensions; central government grants to local authorities for criminal justice social work; measures to create safer and stronger communities, including Community Justice Scotland; miscellaneous services relating to the administration of justice; community justice services; court services, including judicial pensions; certain legal services, costs and fees in connection with legal proceedings; veterans.		
15			
20	6. Through their Transport portfolio, for use by the Scottish Ministers on: operational and administrative costs; the safety, maintenance and adaptability of the trunk road network; support for passenger rail services, rail infrastructure and associated rail services; support for the bus industry; support for ferry services, loans and grants relating to vessel construction or procurement, grants for pier, harbour and other port infrastructure; support for Highlands and Islands Airports Limited; support for air services; funding for the Air Discount Scheme; funding for major public transport and infrastructure projects; support for the development and delivery of concessionary travel schemes; support for smart, digital and integrated ticketing; funding for travel information services and accessible travel; funding to promote sustainable and active travel; low carbon and climate change initiatives; contributing to the running costs of Regional Transport Partnerships and other bodies associated with the transport sector; support for the Glasgow Subway Modernisation programme; costs in relation to funding the office of the Scottish Road Works Commissioner; costs in relation to the funding of the Mobility and Access Committee Scotland; support for Scottish Canals; support for the Tay Road Bridge Joint Board; central government grants to local authorities; operational and administrative costs of Transport Scotland.	3,906,940,000	600,000,000
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45	7. Through their Deputy First Minister, Economy and Gaelic portfolio, for use by the Scottish Ministers on: operational and administrative costs; expenditure on committees, commissions and other portfolio services; support for the Growth Accelerator programme; grant in aid for Scottish Enterprise, Highlands and Islands Enterprise and South of Scotland Enterprise; industry, innovation, entrepreneurship and technology/digital grants and support for low carbon	1,318,295,000	400,000,000

	<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
5			
10	economy; sundry enterprise-related activities; expenditure in relation to the running costs of the Office of the Chief Economic Adviser; grant in aid for the Scottish National Investment Bank; European Structural Fund grants to the Enterprise Networks, local authorities, further and higher education institutions, third sector bodies and other eligible bodies and organisations; costs of delivery and evaluation of European Structural Fund; funding for employment support, learning opportunities, workforce development and supporting fair work principles; funding for City and Regional Growth Deals; support for Ferguson Marine; VisitScotland; tourism; digital and broadband connectivity; support for inward trade and investment and exports; the Gaelic language; Bòrd na Gàidhlig; Gaelic Media Service (MG Alba); the Scots language; funding of a strategy function which supports effective policy-making across the Scottish Government; running costs of the Scottish Child Abuse Inquiry; grant in aid for Redress Scotland; financial redress for survivors of child abuse in care; central government grants to local authorities for Gaelic education; activities associated with the Chief Scientific Adviser for Scotland and the Scottish Science Advisory Council; funding to support the central performance, delivery and resilience functions of the Scottish Government; funding to support electoral administration; funding of Boundaries Scotland; running costs of the Scottish COVID-19 public inquiry as well as costs of responding to both the Scottish and UK inquiries.		
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35	8. Through their Rural Affairs, Land Reform and Islands portfolio, for use by the Scottish Ministers on: operational and administrative costs; market support, including grants in relation to agriculture and food and drink; support for agriculture in special areas; rural development; agri-environmental and farm woodland measures; animal health and welfare; agricultural support reform; land based learning; funding for land reform and community ownership; the Scottish Land Commission; rural affairs; support for crofting communities, including the crofting environment; funding for National Islands Plan related initiatives; administration of Marine Fund Scotland and the emergency harbour grants scheme; core marine functions involving scientific research, marine and biodiversity protection, marine fisheries enforcement, policy and management of Scotland's seas, aquaculture and freshwater fisheries policy, administration of all marine consents required for depositing substances at sea, coastal protection and offshore renewables, representing	1,143,276,000	300,000,000
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	<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
5			
10	Scotland's interests in relation to international fisheries policy, and sponsorship of Crown Estate Scotland; land restoration; wildlife management; peatland restoration; analytical and scientific support to help improve rural and environmental policy, including funding of Environment, Natural Resources and Agriculture research 2022-27 and First Minister's Environmental Council; Royal Botanic Garden Edinburgh; Atlantic rainforest restoration; Scottish Forestry; the promotion of sustainable management and expansion of forests and woodlands, including delivery of forestry policy and strategy, support for stakeholders, and implementation and enforcement of regulations; carrying out tree health surveys; supporting the forestry sector through grants; Forestry and Land Scotland; managing Scotland's national forests and land; the National Park authorities and the creation of any new National Parks.		
15			
20			
25	9. Through their Net Zero and Energy portfolio, for use by the Scottish Ministers on: operational and administrative costs; investment to deliver offshore wind supply chain opportunities and maximise the economic benefits; investment in energy decarbonisation and hydrogen, carbon capture, utilisation and storage and negative emissions technologies; funding for domestic energy efficiency, insulation and refurbishment projects; funding for domestic and non-domestic energy-related activities; action to prevent waste, improve recycling and reuse, reduce emissions from waste, tackle litter and deliver a more circular economy; addressing biodiversity loss and delivering nature restoration, including through the Nature Restoration Fund; environmental protection and improvement; improve flood resilience; climate change activities, including the Community and Renewable Energy Scheme and the Climate Justice Fund; Scottish Natural Heritage; the Scottish Environment Protection Agency; water grants, including to the Water Industry Commission for Scotland and funding for the Drinking Water Quality Regulator for Scotland; loans to Scottish Water and Scottish Water Business Stream Holdings Limited.	929,105,000	400,000,000
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45	10. Through their Constitution, External Affairs and Culture portfolio, for use by the Scottish Ministers on: operational and administrative costs; support for the arts, culture and creativity in Scotland; cultural and heritage organisations; the creative industries; central government grants to non-departmental public bodies, local authorities and other bodies and organisations; architecture and design maximising the benefits of good quality design to improve the development	324,034,860	200,000,000

	<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
5	of Scotland's places; funding to support Royal and ceremonial activity; international and European relations; protecting Scotland's place in Europe; development assistance.		
10	11. For use by the Lord Advocate, through the Crown Office and Procurator Fiscal Service, on: operational and administrative costs relating to the investigation and prosecution of crime, the investigation of allegations of criminal conduct against police officers and the investigation of deaths; operational and administrative costs in relation to functions in respect of extradition and mutual legal assistance; fees paid to Advocate Deputes, temporary procurators fiscal and ad hoc Advocate Deputes; witness expenses; victim expenses; other costs associated with Crown prosecutions and public inquiries; for use by the Lord Advocate, through the Civil Recovery Unit, on: investigations and cases brought under the Proceeds of Crime Act 2002; 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.	249,128,000	3,000,000
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20			
25	12. Through the National Records of Scotland, for use by the Scottish Ministers, the Registrar General for Scotland and the Keeper of the Records of Scotland on: operational, administrative and capital investment costs.	34,400,000	9,800,000
30	13. For use by the Office of the Scottish Charity Regulator on: operational and administrative costs.	3,751,000	Nil
	14. For use by the Scottish Housing Regulator on: operational and administrative costs.	5,781,000	Nil
	15. For use by the Scottish Courts and Tribunals Service on: operational and administrative costs.	176,982,000	55,000,000
35	16. For use by the Scottish Fiscal Commission on: operational and administrative costs.	2,765,000	Nil
	17. For use by Revenue Scotland on: operational and administrative costs.	11,963,000	Nil
40	18. For use by Food Standards Scotland on: operational and administrative costs, including research, monitoring and surveillance and public information and awareness relating to food safety, standards and improving diet; protecting the other interests of consumers in relation to food.	23,055,000	5,000,000

	<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
5			
	19. For use by the Scottish Ministers on: pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes.	2,916,319,000	3,500,000,000
10	20. For use by Registers of Scotland on: operational and administrative costs.	5,007,000	105,000,000
	21. For use by Environmental Standards Scotland on: operational and administrative costs.	3,788,000	Nil
	22. For use by Consumer Scotland on: operational and administrative costs.	4,112,000	Nil
15	Total amount of resources	62,949,682,860	9,457,500,000

SCHEDULE 2
(introduced by section 2)

DIRECT-FUNDED BODIES

	<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
20			
25	1. For use by the Scottish Parliamentary Corporate Body on: operational and administrative costs of the Scottish Parliament; payments in respect of the Commissioner for Ethical Standards in Public Life in Scotland, the Standards Commission for Scotland, the Scottish Public Services Ombudsman, the Scottish Information Commissioner, the Scottish Commission for Human Rights, the Commissioner for Children and Young People in Scotland, the Scottish Biometrics Commissioner and the devolved Scottish functions of the Electoral Commission; any other payments relating to the Scottish Parliament.	153,081,000	1,000,000
30			
35	2. For use by Audit Scotland on: the exercise of its functions, including assistance and support to the Auditor General for Scotland and the Accounts Commission for Scotland; other audit work for public bodies; payment of pensions to former Local Government Ombudsmen and their staff.	14,983,000	26,000,000

SCHEDULE 3
(introduced by section 3)

BORROWING BY STATUTORY BODIES

	<i>Enactment</i>	<i>Amount (£)</i>
5	1. Section 25 of the Enterprise and New Towns (Scotland) Act 1990 (Scottish Enterprise).	10,000,000
	2. Section 26 of that Act (Highlands and Islands Enterprise).	1,000,000
	3. Section 48 of the Environment Act 1995 (Scottish Environment Protection Agency).	Nil
10	4. Section 42B of the Water Industry (Scotland) Act 2002 (Scottish Water).	222,000,000
	5. Section 14 of the Water Services etc. (Scotland) Act 2005 (Scottish Water Business Stream Holdings Limited and any subsidiary of it within the meaning of section 1159 of the Companies Act 2006).	100,000,000

Budget (Scotland) (No. 4) Bill

[AS INTRODUCED]

An Act of the Scottish Parliament to make provision, for financial year 2025/26, 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 2026/27, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

Introduced by: Shona Robison
Supported by: John Swinney and Jamie Hepburn
On: 18 December 2024
Bill type: Budget Bill

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