

Budget (Scotland) Act 2006

The Bill for this Act of the Scottish Parliament was passed by the Parliament on 9th February 2006 and received Royal Assent on 21st March 2006

An Act of the Scottish Parliament to make provision, for financial year 2006/07, for the use of resources by the Scottish Administration and certain bodies whose expenditure is payable out of the Scottish Consolidated Fund, for authorising the payment of sums out of the Fund and for the maximum amounts of borrowing by certain statutory bodies; to make provision, for financial year 2007/08, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

PART 1

FINANCIAL YEAR 2006/07

Use of resources

1 The Scottish Administration

- (1) Resources other than accruing resources may, in financial year 2006/07, be used by the Scottish Administration for the purposes specified in column 1 of schedule 1—
 - (a) so far as the use of resources consists of incurring liability in respect of recoverable VAT, without limit as to amount, and
 - (b) in any other case, up to the amounts specified in the corresponding entries in column 2.
- (2) Accruing resources of the types specified in column 3 of schedule 1 may, in financial year 2006/07, be used by the Scottish Administration for the purposes specified in the corresponding entries in column 1 up to the amounts specified in column 4.
- (3) Accruing resources in respect of recoverable VAT may, in financial year 2006/07, be used, without limit as to amount, by the Scottish Administration for any purpose for which resources are authorised to be used by virtue of subsection (1).
- (4) Accruing resources of the types specified in column 1 of each Part of schedule 2 may, in financial year 2006/07, be used by the Scottish Administration for the purposes specified in the corresponding entries in column 2 up to the overall amount specified at the end of that Part.

- (5) Accruing resources authorised to be used by virtue of subsection (3) or (4) may be so used only through the part of the Scottish Administration through which they accrue.
- (6) The Parts of schedule 2 set out the types of accruing resources, purposes and overall amounts by reference to the parts of the Scottish Administration through which the resources accrue and may be used.
- (7) In this section, references to recoverable VAT are to value added tax in respect of which a claim for a refund may be made by the Scottish Administration under section 41(3) of the Value Added Tax Act 1994 (c. 23).

2 Direct-funded bodies

- (1) Resources other than accruing resources may, in financial year 2006/07, be used by the direct-funded bodies mentioned in column 1 of schedule 3 for the purposes specified in that column—
 - (a) so far as the use of resources consists of incurring liability in respect of recoverable VAT, without limit as to amount, and
 - (b) in any other case, up to the amounts specified in the corresponding entries in column 2.
- (2) Accruing resources of the types specified in column 3 of schedule 3 may, in financial year 2006/07, be used by those bodies for the purposes specified in the corresponding entries in column 1 up to the amounts specified in column 4.
- (3) Accruing resources in respect of recoverable VAT may, in financial year 2006/07, be used, without limit as to amount, by any direct-funded body mentioned in column 1 of schedule 3 for any purpose for which resources are authorised to be used by that body by virtue of subsection (1).
- (4) Accruing resources of the types specified in column 1 of each Part of schedule 4 may, in financial year 2006/07, be used by the direct-funded body to which that Part relates for the purposes specified in the corresponding entries in column 2 up to the overall amount specified at the end of that Part.
- (5) In this section, references to recoverable VAT are to value added tax in respect of which a claim for a refund may be made by the direct-funded body concerned under section 41(3) of the Value Added Tax Act 1994 (c. 23).

The Scottish Consolidated Fund

3 Overall cash authorisations

For the purposes of section 4(2) of the 2000 Act, the overall cash authorisations for financial year 2006/07 are—

- (a) in relation to the Scottish Administration, [F1£24,538,791,000],
- (b) in relation to the Forestry Commissioners, [F2£70,433,000],
- (c) in relation to the Food Standards Agency, [F3£10,356,000],
- (d) in relation to the Scottish Parliamentary Corporate Body, [F4£94,015,000],
- (e) in relation to Audit Scotland, [F5£10,166,000].

Textual Amendments

- F1 Amount in s. 3 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(2)(a)
- F2 Amount in s. 3 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(2)(b)
- F3 Amount in s. 3 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(2)(c)
- **F4** Amount in s. 3 substituted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, **2(2)(d)**
- F5 Amount in s. 3 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(2)(d)**

4 Contingencies: payments out of the Fund

- (1) This section applies where, in financial year 2006/07, it is proposed to pay out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998 (c. 46), for or in connection with expenditure of the Scottish Administration or a direct-funded body, a sum which does not fall within the overall cash authorisation specified in section 3 in relation to the Scottish Administration or, as the case may be, that 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 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 (c. 46), and
 - (b) it is not reasonably practicable, for reasons of urgency, to amend the overall cash authorisation by an order under section 7 of this Act.
- (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.

Borrowing by certain statutory bodies

5 Borrowing by certain statutory bodies

In schedule 5, the amounts set out in column 2 are the amounts specified for financial year 2006/07 for the purposes of the enactments listed in the corresponding entries in column 1 (which make provision as to the net borrowing of the bodies mentioned in that column).

F6PART 2

FINANCIAL YEAR 2007/08

Textual Amendments F6 Pt. 2 repealed (20.3.2007) by Budget (Scotland) Act 2007 (asp 9), s. 8

6 Emergency arrangements: overall cash authorisations

PART 3

MISCELLANEOUS AND SUPPLEMENTARY

Budget revisions

7 Amendment of this Act

- (1) The Scottish Ministers may by order made by statutory instrument amend—
 - (a) the amounts specified in section 3,
 - (b) schedules 1 to 5.
- (2) No order may be made under subsection (1) unless a draft of it has been laid before, and approved by resolution of, the Scottish Parliament.

Supplementary

8 Repeal

Part 2 (financial year 2006/07) of the Budget (Scotland) Act 2005 (asp 4) is repealed.

9 Interpretation

- (1) References in this Act to "the 2000 Act" are references to the Public Finance and Accountability (Scotland) Act 2000 (asp 1).
- (2) References in this Act to accruing resources in relation to the Scottish Administration or any direct-funded body are to such resources accruing to the Scottish Administration or, as the case may be, that body in financial year 2006/07.
- (3) References in this Act to the direct-funded bodies are references to the bodies mentioned in section 3(b) to (e) of this Act; and references to a direct-funded body are references to any of those bodies.
- (4) Except where otherwise expressly provided, expressions used in this Act and in the 2000 Act have the same meanings in this Act as they have in that Act.

10 Short title

This Act may be cited as the Budget (Scotland) Act 2006.

SCHEDULE 1

(introduced by section 1)

THE SCOTTISH ADMINISTRATION

Purpose	Amount of resources other than accruing resources	Type of accruing resources	Amount of accruing resources
1. For use by the Scottish Ministers (through the Scottish Executive Environment and Rural Affairs Department) on market support; support for agriculture in special areas including crofting communities; rural development, agri-environmental and farm woodland measures; compensation to sheep producers; animal health; agricultural education; advisory, research and development services; botanical and scientific services; assistance to production, marketing and processing; administration, land management and other agricultural services; assistance to the Scottish fisheries sector; fishery protection; other services including fisheries research and development and special services; natural heritage; environment protection; rural affairs; other environmental	[F9£654,705,000]	Sale of surplus land, buildings and equipment; sale of holdings to existing tenants; repayment of loans by Scottish Water	[F10£24,700,000]

expenditure; flood prevention; coastal protection; air quality monitoring; loans to Scottish Water and other water grants (including the Water and Sewerage Charges Reduction scheme F7

... the Water Industry Commission for Scotland) [F8 and the Drinking Water Quality Regulator for Scotland]

2. For use by the **Scottish Ministers** (through the Scottish Executive Development Department) on housing subsidies; Communities Scotland; new housing partnerships and community ownership; sponsorship of Energy Action Scotland; repayment of debt and any associated costs; other expenditure, contributions and grants relating to housing; departmental research and publicity and other central services; sites for gypsies and travellers; residual grants to housing associations; grants for the Community Regeneration Fund and other services; other regeneration initiatives; programmes promoting social

 $[^{\text{F11}}$ £1,517,686,000]

Sale of property, land and equipment; repayment of loans [F12£6,900,000]

inclusion; other sundry services in connection with the environment; planning; grants to voluntary organisations and other costs associated with the voluntary and charitable sectors; expenditure relating to equality issues; Scottish Building Standards Agency

3. For use by the

Scottish Ministers (through the Scottish **Executive Education** Department) on schools; training and development of teachers; educational research, development and promotion; international and other educational services: HM Inspectors of Education; childcare; associated social work services; Social Work Inspection Agency; sport; support for the cultural heritage of Scotland, including the Gaelic language;

 $[^{F13}$ £1,037,379,000]

Sale of surplus land, buildings and equipment

[F14£10,000,000]

cultural heritage of Scotland, including the Gaelic language; tourism; cultural organisations; architecture; Historic Scotland; central government grants to non-departmental public bodies and local authorities

4. For use by the Scottish Ministers (through the Scottish Executive Enterprise, Transport and [F16£5,208,931,000]

Repayment of voted loans (capital) by Scottish Enterprise and Caledonian [F17Maritime Assets [F19£80,000,000]

Lifelong Learning Department) on grant in aid for the Scottish Further and Higher **Education Funding** Council, Scottish Enterprise and Highlands and Islands Enterprise; funding for the Student Awards Agency for Scotland and related costs, including the Student Loan Scheme and the Graduate Endowment scheme; Regional Selective Assistance grants and sundry enterprise and lifelong learning related activities; telecommunications infrastructure; European Structural Fund grants to public corporations, non-departmental public bodies, local authorities and other bodies and organisations; roads, bridges and associated services, including the acquisition of land, lighting and road safety; assistance to local transport; support for transport services in the highlands and islands; piers and harbours including Piers and Harbours grants to local authorities and miscellaneous costs in relation to ports and harbours; support for [F15and investment in ferry services; grant aid to **British Waterways** Board in respect of

Ltd;] the repayment of Student Loans; sale of property, land and equipment; repayment of loans by the Tay Bridge Joint Board and by Independent Piers and Harbours Trusts[F18; distribution by Caledonian MacBrayne Ltd]

Scotland's inland waterways; funding for rail infrastructure and rail services in Scotland: other expenditure relating to rail; provision for other transport services, grants and research expenditure; expenditure relating to Highlands and Islands Airports Limited and the privatisation of the Scottish Bus Group; support for bus services in Scotland; support for certain air services; transportrelated grants to local authorities, Regional Transport Partnerships and the Strathclyde Passenger Transport Authority; payments to former members of Scottish Transport Group pension schemes; funding for Transport Scotland and related costs; support for concessionary fare schemes and ticketing infrastructure; costs in relation to establishing and funding the office of Scottish Road Works Commissioner

5. For use by the Scottish Ministers (through the Scottish Executive Health Department) on hospital and community health services; family health services; community care; grants to

[F20£7,867,815,000]

Sale of land, buildings, vehicles, equipment and property [F21£60,000,000]

local authorities and voluntary organisations; social care; welfare food; the Scottish Drugs Challenge Fund; Mental Health Tribunal for Scotland; payments to the Skipton Fund; other health services

6. For use by the Scottish Ministers (through the Scottish **Executive Justice** Department) on legal aid (including administration); criminal injuries compensation (including administration); certain services relating to crime including the Parole

Board for Scotland;

the Scottish Prison Service; the Scottish

Prisons Complaints

Commission; the Scottish Criminal

Cases Review

Commission; the

Risk Management

Authority; police

services (including

grants to local

authorities) and

superannuation

of police on

secondment; fire

and rescue services

(including Scottish

Fire Services College

and superannuation

and grants to local

authorities); civil

contingencies;

measures in relation

to antisocial

behaviour; measures

in relation to drug

[F22£1,503,429,000]

Sale of police vehicles; sale of prison land, buildings, staff quarters, vehicles, equipment and property

[F23£6,000,000]

abuse and treatment; miscellaneous services relating to administration of justice; community justice services including probation and supervised attendance orders; grants to voluntary organisations; court services, including judicial pensions; the Accountant in Bankruptcy; certain legal services; costs and fees in connection with legal proceedings; Police Loan Charges

7. For use by the Scottish Ministers on administrative costs and operational costs; costs of providing continuing services to the Scottish Parliament; costs associated with the functions of the Queen's Printer for Scotland

[F24£255,937,000]

Income from sale of £35,000 surplus capital assets

8. For use by the Registrar General of Births, Deaths and Marriages for Scotland (through the General Register Office for Scotland) on administrative costs and operational costs [F25£8,809,000]

9. For use by the Scottish Ministers and the Keeper of the Records of Scotland (through the National Archives of Scotland) on administrative costs and operational costs (including the

[F26£14,516,000]

conversion of the sasine records to digital images)

10. For use by the Scottish Ministers (through the Scottish **Executive Finance** and Central Services Department) on running and capital costs of the Scottish **Public Pensions** Agency; revenue support grants and payment of nondomestic rates in Scotland; other local authority grants and special grants relating to council tax and spendto-save scheme; other services including payments under the Bellwin scheme covering floods, storms and other emergencies; expenditure on committees. commissions and other departmental services; grants to the Civic Forum; expenditure and grant assistance in relation to modernising government and efficient government; data sharing and standards: international relations and development assistance; expenditure in relation to running costs of the Crown Office and Procurator Fiscal Service

[F27£7,772,402,000]

11. For use by the Scottish Ministers on

Inspectorate

[F28£1,933,390,000]

Sale of surplus assets [F31£500,000]

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2006. (See end of Document for details)

pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes

12. For use by the Lord Advocate (through the Crown Office, the Procurator Fiscal Service and the office of Queen's and Lord Treasurer's Remembrancer) on administrative costs, including costs relating to the office of Queen's and Lord Treasurer's Remembrancer, fees paid to temporary procurators fiscal, witness expenses, victim expenses where applicable and other costs associated with Crown prosecutions [F29and cases brought under the Proceeds of Crime Act 2002]

13. For use by the Office of the Scottish Charity Regulator on administrative costs and operational costs

[F32£2,900,000]

[F30£101,791,000]

Textual Amendments

- F7 Word in Sch. 1 column 1 deleted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(a)(i)
- F8 Words in Sch. 1 column 1 inserted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(a)(i)
- F9 Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(i)
- F10 Amount in Sch. 1 column 4 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(d)(i)
- F11 Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(ii)
- F12 Amount in Sch. 1 column 4 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(d)(ii)

- F13 Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(iii)
- F14 Amount in Sch. 1 column 4 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(d)(iii)
- F15 Words in Sch. 1 column 1 inserted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(a)(ii)
- **F16** Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(iv)
- F17 Words in Sch. 1 column 3 substituted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, 2(3)(b)
- F18 Words in Sch. 1 column 3 inserted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(c)
- F19 Amount in Sch. 1 column 4 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(d)(iv)
- **F20** Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(v)
- **F21** Amount in Sch. 1 column 4 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(d)(v)
- **F22** Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(3)(b)(vi)**
- **F23** Amount in Sch. 1 column 4 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(d)(vi)
- **F24** Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(vii)
- **F25** Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(viii)
- **F26** Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(3)(b)(ix)**
- F27 Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(x)
- **F28** Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(3)(b)(xi)**
- **F29** Words in Sch. 1 column 1 inserted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(3)(a)(iii)**
- F30 Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(xii)
- **F31** Amount in Sch. 1 column 4 substituted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, **2(3)(c)(v)**
- F32 Amount in Sch. 1 column 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(3)(b)(xiii)

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2006. (See end of Document for details)

SCHEDULE 2

(introduced by section 1)

ACCRUING RESOURCES OF THE SCOTTISH ADMINISTRATION WHICH MAY BE USED WITHOUT INDIVIDUAL LIMIT

PART 1

SCOTTISH EXECUTIVE ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Type of accruing resources	Purpose
1.	F34
F34	
[F35] A. Funding from European agricultural and fisheries funds	EU CAP support, rural development and fisheries subsidy and grant schemes]
2. Sale of carcasses; repayment of loans under Crofting Building Loan Scheme; bond fees and insurance; receipts from the Meat and Livestock Commission under Ministerial Direction	Related rural development expenditure
3. Contributions under the superannuation scheme for the Scottish Agricultural College and Agricultural and Biological Research Institutes; rents and wayleaves; recovery of costs in connection with land drainage; fees for Common Agricultural Policy Scheme appeals; sales of produce; charges under livestock schemes; pension contributions from members of the Crofters Commission and the Deer Commission; charges for cattle passports; charges for relevant publications and statistics	Related agricultural services expenditure
4. Repayment of loans to harbour authorities; charges for relevant publications and statistics	Related fisheries expenditure
5. Charges for plant health and control work, seed and variety testing and pesticides work; sales of produce; charges for advisory visits, certifications, testing plants, animals and fish; charges for hire of equipment, publications and statistics	Related SASA, Fisheries Research Services (FRS) and Scottish Fisheries Protection Agency (SFPA) expenditure
6. Income of SASA, FRS and SFPA from services provided to external customers	SASA, FRS and SFPA expenditure
7. Sale of research results and publications; charges for licences under the Food and	Expenditure on environmental services
Overall amount: [F33£500,000,000]	

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2006. (See end of Document for details)

Environment Protection Act 1985[F36; Landfill Allowance penalties; income for research projects; contributions towards the Scottish Coastal Forum]

8. Repayment of loans

Expenditure on Scottish Water

Overall amount: [F33£500,000,000]

Textual Amendments

- F33 Amount in Sch. 2 Pt. 1 substituted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, 2(4)(a)(iii)
- F34 Sch. 2 Pt. 1 Item 1 repealed (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, 2(4)(a)(i)
- F35 Sch. 2 Pt. 1 Item 1A inserted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, 2(4)(a)(ii)
- **F36** Words in Sch. 2 Pt. 1 inserted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(4)(a)

PART 2

SCOTTISH EXECUTIVE DEVELOPMENT DEPARTMENT

Type of accruing resources	Purpose
1. Income from the sale of research results and publications; other minor miscellaneous income	Expenditure on miscellaneous Development Department programmes
2. Capital [F38 and resources] sums accruing to Communities Scotland	Communities Scotland expenditure
3. Recovery of unused grant from voluntary organisations	Expenditure on voluntary sector
4. Recovery of grant awarded to local authorities and Registered Social Landlords under the New Housing Partnerships initiative and Community Ownership [F39Programme]	[F40 Expenditure on housing]
5. Income from local authorities in respect of right to buy sales following housing stock transfer	Expenditure on housing
6. Receipts from local authorities arising out of housing stock transfers	Repayment of local authority housing debt and associated costs
7. Receipts from Energy Action Grant Agency in respect of energy efficiency matters	Expenditure on central heating programme
Overall amount: [F37£45,000,000]	

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2006. (See end of Document for details)

8. Fees for functions carried out by the Scottish Building Standards Agency

Expenditure of the Scottish Building Standards Agency

9. Communities Scotland receipts from interest on loans

[F41Expenditure on housing]

10. Recovery of unused regeneration monies

Expenditure on regeneration

Overall amount: [F37£45,000,000]

Textual Amendments

- F37 Amount in Sch. 2 Pt. 2 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(4)(b)(iii)
- **F38** Words in Sch. 2 Pt. 2 inserted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(4)(b)(i)**
- **F39** Word in Sch. 2 Pt. 2 inserted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(4)(b)(ii)**
- **F40** Words in Sch. 2 Pt. 2 Item 4 substituted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, **2(4)(b)(i)**
- **F41** Words in Sch. 2 Pt. 2 Item 9 substituted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, **2(4)(b)(ii)**

PART 3

SCOTTISH EXECUTIVE EDUCATION DEPARTMENT

Type of accruing resources	Purpose
1. Recovery of costs from local authorities in respect of self-governing schools	Expenditure on education services
2. Recovery of costs from HM Inspectors of Education	Expenditure on education services
3. Recovery of costs from Youthlink	Expenditure on education services
4. Income from admissions and retail at monuments operated by Historic Scotland and external partnership funding for capital projects	Expenditure on tourism and culture
5. Income from sales and grants in respect of the Royal Commission on Ancient and Historic Monuments of Scotland	Expenditure on tourism and culture

Overall amount: [F42£40,000,000]

Textual Amendments

F42 Amount in Sch. 2 Pt. 3 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(4)(c)**

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2006. (See end of Document for details)

PART 4

SCOTTISH EXECUTIVE ENTERPRISE, TRANSPORT AND LIFELONG LEARNING DEPARTMENT

rces	Purpose	
	Expenditure of the Student Awards Agency for Scotland	
duate Endowment	Expenditure on student support relating to the provision of allowances for living costs and loans	
Regional Selective	Expenditure on Regional Selective Assistance	
Consent fees	Expenditure on the administration of consents for the provision of energy	
property; Erskine	Expenditure on motorways and trunk roads	
	Payments to former members of Scottish Transport Group pensions schemes	
	Expenditure on Enterprise and Lifelong Learning related activities	
he European Social le European Regional	Expenditure on European Union eligible support]	
	ng Learning related	

Overall amount: [F43£287,000,000]

Textual Amendments

- F43 Amount in Sch. 2 Pt. 4 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(4)(d)**
- F44 Sch. 2 Pt. 4, Items 7, 8 inserted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, **2(4)(d)(i)**

PART 5

SCOTTISH EXECUTIVE HEALTH DEPARTMENT

Type of accruing resources	Purpose
1. Charges to private patients; income generation schemes; charges for the processing of plasma for the Department of Health, Social Services and Public Safety Northern Ireland; handling charges for	Expenditure on hospital and community health services
Overall amount: [F45£1,950,000,000]	

blood products; sales of antibodies and related products; repayments of Project 2000 bursaries; National Insurance contributions

2. Prescription charges collected by dispensing doctors, pharmacists, Health Boards and appliance suppliers; sales of prescription pre-payment certificates; payments under the Pharmaceutical Price Regulation Scheme; rental of national health service properties; charges collected by dental practitioners and ophthalmologists; recovery of charges from patients, dispensing contractors and practitioners

Expenditure on family health services

3. Sales of publications; fees for conferences and courses; royalties from projects developed with departmental assistance; sales of vitamin drops and tablets at national health service clinics; other miscellaneous income

Expenditure on other health services

4. Income from fees charged by the Scottish Commission for the Regulation of Care

Expenditure on community care

Overall amount: [F45£1,950,000,000]

Textual Amendments

F45 Amount in Sch. 2 Pt. 5 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(4)(e)**

PART 6

SCOTTISH EXECUTIVE JUSTICE DEPARTMENT

Type of accruing resources	Purpose
1. Superannuation contributions for police officers on secondment to the Scottish Police College (SPC); charges for students from outwith Scottish Police Forces; charges for use of SPC for various activities	Expenditure of the SPC
2. Contributions made by the Scottish Police Federation to the cost of salaries, etc. of their secretary and chairman; receipts from fixed penalty notices	Expenditure on police services
3. Income from criminal records checks carried out by Disclosure Scotland	Expenditure on police services
4. Income from sale of prison-manufactured goods, services and other industries income;	Expenditure of the Scottish Prison Service
Overall amount: [F46£40,000,000]	

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2006. (See end of Document for details)

various	income	including	income	from	land
and bui					

- 5. General income of the Scottish Fire Services College, including that from firerelated and other organisations which use the college's teaching and conference facilities on a repayment basis
- Expenditure of the Scottish Fire Services College
- 6. Civil contingencies income from sale of surplus and obsolete equipment; course income; rents from other bodies using radio masts or stations owned by the Scottish Executive
- Expenditure on civil contingencies (including grants)
- 7. Superannuation contributions collected by the Scottish Legal Aid Board
- Expenditure on legal aid
- 8. Income from cinematography exemption certificate fees and criminal statistics and other miscellaneous receipts

Miscellaneous expenditure

9. Fees for civil cases; rent from minor occupiers

Expenditure of the Scottish Court Service

10. Income from sequestration

Expenditure on the Accountant in Bankruptcy

Overall amount: [F46£40,000,000]

Textual Amendments

F46 Amount in Sch. 2 Pt. 6 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(4)(f)

PART 7

SCOTTISH EXECUTIVE (ADMINISTRATION)

Type of accruing resources

Purpose

1. Payments from departments outwith the Scottish Executive for professional services; income from the Statistical Office of the European Union; discounts; recoveries of legal costs; income from payment for services and recovery of other costs; [F48National Insurance Fund recoveries;] New Deal income; profit from sale of surplus capital assets; repayments of loans made to members of staff for house purchase; rent

Scottish Executive core departments running costs

Overall amount: [F47£21,000,000]

from minor occupiers; European Fast Stream income

2. Recoveries of salaries and other expenses of outward seconded and loaned staff; recoveries of salaries of staff assigned to the Criminal Injuries Compensation Agency (CICA)

Expenditure on outward seconded and loaned staff and staff assigned to CICA

Overall amount: [F47£21,000,000]

Textual Amendments

F47 Amount in Sch. 2 Pt. 7 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(4)(g)

F48 Words in Sch. 2 Pt. 7 inserted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, 2(4)(f)

PART 8

REGISTRAR GENERAL OF BIRTHS, DEATHS AND MARRIAGES FOR SCOTLAND

Type of accruing resources	Purpose
1. Income from sales of records services; reapportioned income from minor occupiers	Expenditure on Records Enterprise[F50, Scotland's people and the Scottish Family History Centre] and registration expenditure
2. Royalties from sales on the internet	Expenditure on Records Enterprise
3. Income from Scottish Executive for running the National Health Service Central Register; income from sales of information by National Health Service Central Register; income from sales of vital statistics; reapportioned income from minor occupiers	Expenditure on vital events and national health service
4. Income from sales of Census and other geographical information; sales of population statistics; reapportioned income from minor occupiers	Expenditure on Census and population statistics
Overall amount: [F49£6,000,000]	

Textual Amendments

- **F49** Amount in Sch. 2 Pt. 8 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(4)(h)
- **F50** Words in Sch. 2 Pt. 8 inserted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, 2(4)(g)

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2006. (See end of Document for details)

PART 9

KEEPER OF THE RECORDS OF SCOTLAND

Type of accruing resources	Purpose
1. Fees and other income for the issue of photocopy orders; professional searchers contract fees; inspection fees; microfilm an digital imaging services; sale of publication income from conservation and specialist services; income from Registers of Scotland Executive Agency Register Archives Collection	ns;
Overall amount: [F51£900,000]	

Textual Amendments

F51 Amount in Sch. 2 Pt. 9 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(4)(i)

PART 10

SCOTTISH EXECUTIVE FINANCE AND CENTRAL SERVICES DEPARTMENT

Type of accruing resources	Purpose
1. Income from marketing	Expenditure on marketing
2. Income in respect of legal costs recovered by the Local Government Boundary Commission	Payments to the Local Government Boundary Commission
3. Administration charges in respect of services undertaken by the Scottish Public Pensions Agency	Running costs of the Scottish Public Pensions Agency
4. Recovery of grant awarded to local authorities under the Bellwin scheme covering floods, storms, and other emergencies	Expenditure on floods, storms and other emergencies
Overall amount: [F52£100,000]	

Textual Amendments

F52 Amount in Sch. 2 Pt. 10 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(4)(j)

PART 11

SCOTTISH EXECUTIVE (SCOTTISH TEACHERS' AND NHS PENSION SCHEMES)

Type of accruing resources	Purpose
1. Contributions in respect of teachers' and national health service superannuation	Expenditure on teachers' and national health service superannuation
Overall amount: [F53£1,505,000,000]	

Textual Amendments

F53 Amount in Sch. 2 Pt. 11 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(4)(k)

PART 12

CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Type of accr	ing resources
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Purpose

1. Fees charged for administering the estates of persons who die intestate and without known heirs; ultimus haeres; sale of Statute Amendments; income from the sale of waste paper and obsolete office machinery; minor occupancy income; minor miscellaneous income; profit on sale of surplus capital assets

Running costs of the Crown Office and Procurator Fiscal Service

Overall amount: [F54£600,000]

Textual Amendments

F54 Amount in Sch. 2 Pt. 12 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(4)(1)

SCHEDULE 3

(introduced by section 2)

DIRECT-FUNDED BODIES

Purpose	Amount of resources other than accruing	Type of accruing resources	Amount of accruing resources
	resources		

1. For use by the Forestry Commissioners in or as regards Scotland on the promotion of forestry in Scotland including, advising on the development and delivery of forestry policy, regulating and supporting, through grant in aid, the forestry sector, managing the national forest estate in Scotland; administrative costs	[F55£92,786,000]	Miscellaneous income	£500,000
2. For use by the Food Standards Agency in or as regards Scotland on administrative and operational costs, including research, monitoring and surveillance and public information and awareness relating to food safety and standards; the Meat Hygiene Service	[F56£10,446,000]	Miscellaneous income	£100
3. For use by the Scottish Parliamentary Corporate Body on ongoing costs associated with the administration and operation of the Scottish Parliament; payments in respect of the functions of the Scottish Parliamentary Standards Commissioner, the Commissioner for Public Appointments in Scotland, the Scottish	£95,418,000	Miscellaneous income and capital receipts	£100

Public Services Ombudsman, the **Scottish Information** Commissioner and the Commissioner for Children and Young People in Scotland; [F57 payments in respect of the functions or anticipated functions of the Scottish Commission for Human Rights;] any other payments relating to the Scottish Parliament

4. For use by Audit Scotland, including assistance and support to the Auditor General for Scotland and the Accounts Commission for Scotland and other audit work for public bodies [F58] and for the payment of pensions to former Local Government Ombudsman and their staff]

[F59£10,505,000] Income from sale of £10,000 IT equipment and furniture

Textual Amendments

- F55 Amount in Sch. 3 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(5)(b)(i)**
- F56 Amount in Sch. 3 substituted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, 2(5)(b)(ii)
- **F57** Words in Sch. 3 inserted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, **2(5)(a)**
- **F58** Words in Sch. 3 added (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(5)(a)**
- F59 Amount in Sch. 3 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(5)(b)(ii)

SCHEDULE 4

(introduced by section 2)

ACCRUING RESOURCES OF DIRECT-FUNDED BODIES WHICH MAY BE USED WITHOUT INDIVIDUAL LIMIT

PART 1

FORESTRY COMMISSIONERS

Type of accruing resources

Purpose

1. Recoveries of grants; repayments by staff of loans and other recoverable expenses; miscellaneous income from sales of publications, training courses etc.

Policy, regulatory and grant-giving functions

Overall amount: [F60£7,100,000]

Textual Amendments

F60 Amount in Sch. 4 Pt. 1 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, 2(6)(a)

PART 2

FOOD STANDARDS AGENCY

Type of accruing resources

Purpose

- 1. Recovery of costs from Radioactive Site Operators in relation to the Food Standards Agency's role in assessing the impact of proposed radioactive waste disposal authorisations on the food chain; income from sale of publications and income generation schemes
- Expenditure of the Food Standards Agency in or as regards Scotland
- 2. Income from industry levied charges in respect of statutory veterinary services and inspections undertaken by the Meat Hygiene Service

Expenditure of the Food Standards Agency in or as regards Scotland in supporting the provision of the Meat Hygiene Service

Overall amount: £100

PART 3

SCOTTISH PARLIAMENTARY CORPORATE BODY

Type of accruing resources	Purpose
1. Broadcasting income; gifts; income from commercial sales and other services provided to the public	Expenditure on administrative costs of the Scottish Parliament
Overall amount: f722 000	

PART 4

AUDIT SCOTLAND

Type of accruing resources	Purpose
1. Fees and charges for audit work; recoveries of costs associated with the functions of the Auditor General for Scotland and the Accounts Commission for Scotland; miscellaneous income from publications, conferences, provision of administrative services etc.; recoveries of costs of seconded staff; repayments of staff loans; recoveries of car leasing payments; interest received on working balances	Expenditure of Audit Scotland, the Auditor General for Scotland and the Accounts Commission for Scotland
Overall amount: [F61£22,000,000]	

Textual Amendments

F61 Amount in Sch. 4 Pt. 4 substituted (14.3.2007) by Budget (Scotland) Act 2006 Amendment Order 2007 (S.S.I. 2007/244), arts. 1, **2(6)(b)**

SCHEDULE 5

(introduced by section 5)

BORROWING BY CERTAIN STATUTORY BODIES

Enactment	Amount
1. Section 7 of the Housing (Scotland) Act 1988 (c. 43) (Scottish Homes)	Nil
2. Section 25 of the Enterprise and New Towns (Scotland) Act 1990 (c. 35) (Scottish Enterprise)	£10,000,000

3. Section 26 of that Act (Highlands and Islands Enterprise)

£1,000,000

4. Section 42 of the Water Industry (Scotland) Act 2002 (asp 3) (Scottish Water)

 $[^{\text{F62}}$ £75,600,000]

5. Section 48 of the Environment Act 1995

Nil

(c. 25) (Scottish Environment Protection Agency)

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Textual Amendments

F62 Amount in Sch. 5 substituted (5.12.2006) by Budget (Scotland) Act 2006 Amendment Order 2006 (S.S.I. 2006/589), arts. 1, **2**(7)

Changes to legislation:

There are currently no known outstanding effects for the Budget (Scotland) Act 2006.