



# Budget (Scotland) Act 2008

## 2008 asp 2

**The Bill for this Act of the Scottish Parliament was passed by the Parliament on 6th February 2008 and received Royal Assent on 12th March 2008**

An Act of the Scottish Parliament to make provision, for financial year 2008/09, 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 2009/10, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

### PART 1

#### FINANCIAL YEAR 2008/09

#### *Use of resources*

#### **1 The Scottish Administration**

- (1) Resources other than accruing resources may, in financial year 2008/09, 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 2008/09, 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 2008/09, 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 2008/09, 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.

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

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- (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 2008/09, 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 2008/09, 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 2008/09, 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 2008/09, 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 2008/09 are—

- (a) in relation to the Scottish Administration, [<sup>F1</sup>£28,736,588,000,]
- (b) in relation to the Forestry Commissioners, [<sup>F2</sup>£72,535,000,]
- (c) in relation to the Food Standards Agency, [<sup>F3</sup>£10,400,000,]
- (d) in relation to the Scottish Parliamentary Corporate Body, [<sup>F4</sup>£75,389,000,]
- (e) in relation to Audit Scotland, [<sup>F5</sup>£9,113,000.]

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

#### Textual Amendments

- F1** Word in s. 3(a) substituted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **5(2)(a)**
- F2** Word in s. 3(b) substituted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **5(2)(b)**
- F3** Word in s. 3(c) substituted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **5(2)(c)**
- F4** Word in s. 3(d) substituted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **5(2)(d)**
- F5** Word in s. 3 substituted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **2(2)(b)**

#### 4 Contingencies: payments out of the Fund

- (1) This section applies where, in financial year 2008/09, 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 2008/09 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).

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## <sup>F6</sup>PART 2

### FINANCIAL YEAR 2009/10

#### Textual Amendments

**F6** Pt. 2 repealed (10.3.2009) by Budget (Scotland) Act 2009 (asp 2), s. 8

## 6 Emergency arrangements: overall cash authorisations

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## 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 2008/09) of the Budget (Scotland) Act 2007 (asp 9) 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 2008/09.
- (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.

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**10 Short title**

This Act may be cited as the Budget (Scotland) Act 2008.

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## SCHEDULE 1

(introduced by section 1)

## THE SCOTTISH ADMINISTRATION

<i>Purpose</i>	<i>Amount of resources other than accruing resources</i>	<i>Type of accruing resources</i>	<i>Amount of accruing resources</i>
1. For use by the Scottish Ministers (through the First Minister's portfolio) on support for the cultural heritage of Scotland, including the Gaelic language; cultural organisations and cultural development; architecture; Historic Scotland; central government grants to non-departmental public bodies, local authorities and other bodies and organisations; international relations and development assistance; expenditure on corporate and central services; expenditure in relation to running costs of Her Majesty's Chief Inspector of Prosecution in Scotland	[ <sup>F7</sup> £251,174,000]	Sale of land, buildings and equipment	
2. For use by the Scottish Ministers (through their Finance and Sustainable Growth portfolio) on running and capital costs of the Scottish Public Pensions Agency; expenditure on committees, commissions and other portfolio	[ <sup>F13</sup> £3,271,653,000]	Repayment of voted loans (capital) by Scottish Enterprise and Caledonian Maritime Assets Limited; repayment of loans by Independent Piers and Harbours Trusts; repayment of loans by Scottish Water; repayment of public dividend capital; sale	[ <sup>F14</sup> £60,000,000]

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services; expenditure and grant assistance in relation to public service reform and efficiency; data sharing and standards;]<sup>F8</sup>support for the running costs of the Scottish Futures Trust;] support for passenger rail services, rail infrastructure and associated rail services; support for the development and delivery of concessionary travel schemes; funding for major public transport projects; the running costs of Transport Scotland; funding for the Strategic Transport Projects Review; funding for travel information services; the maintenance and enhancement of the trunk road infrastructure; support for ferry services, loans for vessel construction, grants for pier and other infrastructure and funding for a pilot of road equivalent tariff; support for Highlands and Islands Airports Limited, support for air services and funding for the Air Discount Scheme; support for the bus industry; support for the Forth Estuary Transport Authority and Tay Road Bridge Joint Board; support for

of buildings, land and equipment

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the freight industry;  
 support for British  
 Waterways Scotland;  
 funding to promote  
 sustainable and active  
 travel; contributing to  
 the running costs of  
 Regional Transport  
 Partnerships and  
 of other bodies  
 associated with the  
 transport sector;  
 funding for road  
 safety; costs in  
 relation to funding  
 the office of the  
 Scottish Road Works  
 Commissioner; loans  
 to Scottish Water  
 and [<sup>F9</sup>Scottish Water  
 Business Stream  
 Holdings][<sup>F10</sup>Ltd]other  
 water grants  
 (including the Water  
 Industry Commission  
 for Scotland); grants  
 in respect of third  
 sector development  
 and the Scottish  
 Investment Fund;  
 planning; [<sup>F11</sup>planning  
 and environmental  
 appeals; architecture;  
 buildings standards;]  
 F12

... tourism; grant  
 in aid for Scottish  
 Enterprise and  
 Highlands and  
 Islands Enterprise;  
 Regional Selective  
 Assistance including  
 Innovation and  
 Investment grants;  
 telecommunications  
 infra-structure;  
 expenditure on  
 energy and climate  
 change activities,  
 including awards  
 for community  
 and household



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renewables; European  
Structural Fund  
grants to public  
corporations,  
non-departmental  
public bodies, local  
authorities and  
other bodies and  
organisations and  
EU programme  
administration  
costs; energy related  
activities; central  
government grants  
to local authorities;  
sundry enterprise  
related activities

3. For use by the  
Scottish Ministers  
(through their Health  
and Wellbeing  
portfolio) on hospital  
and community  
health services;  
family health  
services; community  
care; central  
government grants  
to local authorities  
and the third sector;  
social care; welfare  
food (Healthy Start);  
the Scottish Drugs  
Challenge Fund;  
the Mental Health  
Tribunal for Scotland;  
payments to the  
Skipton Fund; other  
health services;  
sportscotland and  
the delivery of the  
2014 Commonwealth  
Games; housing  
subsidies; [F15 Scottish  
Housing Regulator  
running costs;]  
Communities  
Scotland; sponsorship  
of Energy Action  
Scotland; repayment  
of debt and any  
associated costs;

[F17£11,533,286,000]

Sale of property,  
land and equipment;  
repayment of loans

[F18£3,000,000,000]

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other expenditure, contributions and grants relating to housing; activities relating to homelessness; central heating and Warm Deal; research and publicity and other portfolio services; sites for gypsies and travellers; grants to housing associations; grants for the Community Regeneration Fund and other services; community engagement; regeneration [F16programmes]; programmes promoting social inclusion; expenditure relating to equality issues

4. For use by the Scottish Ministers (through their Education and Lifelong Learning portfolio) on schools; training and development of teachers; educational research, development and promotion; international and other educational services; [F19qualifications assessment and skills; funding of the additional support needs tribunal and]HM Inspectors of Education; childcare; youth work; associated social work services; [F20youth justice and care

[F27£2,823,938,000]

Sale of surplus land, buildings and equipment; the repayment of student loans

£65,000,000

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for vulnerable  
children;] Social  
Work Inspection  
Agency<sup>[F21</sup>and  
Disclosure Scotland];  
central government  
grants to local  
authorities; grant in  
aid for the Scottish  
Further and Higher  
Education Funding  
Council and Skills  
Development  
Scotland Limited;  
[<sup>F22</sup>Scottish  
Qualifications  
Authority,  
Learning Teaching  
Scotland, Scottish  
Children’s Reporter  
Administration  
and The Scottish  
Social Services  
Council;]funding for  
the Student Awards  
Agency for Scotland  
and related costs,  
including the Student  
Loan Scheme  
F23

... and the Graduate  
Endowment Scheme;  
Enterprise in  
Education; Not  
in Education or  
Employment or  
Training; research  
related activities  
and science related  
programmes  
delivered by the  
Chief Scientific  
Adviser for  
Scotland<sup>[F24</sup> including  
the funding of  
fellowships]; sundry  
lifelong learning  
activities including  
the provision  
of Education  
Maintenance  
[<sup>F25</sup>Allowances [<sup>F26</sup>;

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International Students and English for speakers of other languages]]

5. For use by the Scottish Ministers (through their Justice portfolio) on legal aid (including administration); the Scottish Legal Complaints Commission; 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; the Police Complaints Commissioner for Scotland; the Scottish Police Services Authority and other police services and superannuation of police on secondment; police loan charges; <sup>F28</sup>Scottish Resilience]; central government grants to local authorities; <sup>F29</sup>...; measures in relation to antisocial behaviour; measures in relation to drug abuse and treatment; miscellaneous services relating to

[<sup>F30</sup>£1,714,103,000]

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

[<sup>F31</sup>£200,000]

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administration of  
justice; community  
justice services; court  
services, including  
judicial pensions;  
the Accountant in  
Bankruptcy; certain  
legal services;  
costs and fees in  
connection with legal  
proceedings

6. For use by the Scottish Ministers (through their Rural Affairs and the Environment portfolio) 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; [F32 marine management;] natural heritage; environment protection; rural

[F34]£478,686,000]

Sale of surplus land, buildings and equipment; sale of holdings to existing tenants

[F35]£10,250,000]

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affairs; other environmental expenditure; flood prevention; coastal protection; air quality monitoring; miscellaneous water grants (including the Drinking Water Quality Regulator for Scotland

F33

...)

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	[ <sup>F36</sup> £268,873,000]	Income from sale of surplus capital assets	£35,000
8. 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 [ <sup>F37</sup> (including special payments in ultimous haeres estates)] 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 and cases brought	[ <sup>F38</sup> £110,130,000]	Sale of surplus assets	£100

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under the Proceeds of  
Crime Act 2002

9. For use by the Scottish Ministers (through their Local Government portfolio) on revenue support grants and payment of non-domestic rates in Scotland; other local authority grants and special grants relating to council tax and spend-to-save scheme; housing support grant; other services including payments under the Bellwin scheme covering floods, storms and other emergencies

[<sup>F39</sup>£9,760,274,000]

10. 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

[<sup>F40</sup>£15,792,000]

11. 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 building works associated with the creation of the Scottish Family History Centre and the conversion of the sasine records to digital images)

[<sup>F41</sup>£12,725,000]

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12. For use by the Scottish Ministers on pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes [F42£2,550,143,000]

13. For use by the Office of the Scottish Charity Regulator on administrative costs and operational costs [F43£3,090,000]

#### Textual Amendments

- F7** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(a)**
- F8** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(a)(i)**
- F9** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(a)(ii)**
- F10** Word in Sch. 1 inserted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(2)(a)**
- F11** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(a)(iii)**
- F12** Words in Sch. 1 deleted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(a)(iv)**
- F13** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(b)**
- F14** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(4)(a)**
- F15** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(b)(i)**
- F16** Word in Sch. 1 substituted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(b)(ii)**
- F17** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(c)**
- F18** Word in Sch. 1 substituted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(4)(b)**
- F19** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(c)(i)**
- F20** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(c)(ii)**
- F21** Words in Sch. 1 inserted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(2)(b)(i)**
- F22** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(c)(iii)**
- F23** Words in Sch. 1 omitted (20.3.2009) by virtue of Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(2)(b)(ii)**



*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

- F24** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(c)(v)**
- F25** Words in Sch. 1 substituted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(c)(vi)**
- F26** Words in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(2)(b)(iii)**
- F27** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(d)**
- F28** Words in Sch. 1 substituted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(d)(i)**
- F29** Words in Sch. 1 deleted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(d)(ii)**
- F30** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(e)**
- F31** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(4)(b)**
- F32** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(e)(i)**
- F33** Words in Sch. 1 deleted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(2)(c)**
- F34** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(f)**
- F35** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(4)(c)**
- F36** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(g)**
- F37** Words in Sch. 1 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(2)(f)**
- F38** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(h)**
- F39** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(i)**
- F40** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(j)**
- F41** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(k)**
- F42** Word in Sch. 1 substituted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **3(3)(l)**
- F43** Word in Sch. 1 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **6(3)(l)**

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## SCHEDULE 2

*(introduced by section 1)*

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

#### PART 1

##### FIRST MINISTER'S PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from admissions and retail at monuments operated by Historic Scotland and external partnership funding for capital projects	Expenditure on culture
2. Income from sales and grants in respect of the Royal Commission on Ancient and Historic Monuments of Scotland	Expenditure on culture
3. Income from marketing	Expenditure on marketing
[ <sup>F45</sup> Income in respect of legal costs recovered by the Local Government Boundary Commission	Payments to the Local Government Boundary Commission]
Overall amount: [ <sup>F44</sup> £26,600,000]	

#### **Textual Amendments**

- F44** Word in Sch. 2 Pt. 1 substituted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), 4(2)
- F45** Words in Sch. 2 Pt. 1 inserted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), 7(2)

#### PART 2

##### FINANCE AND SUSTAINABLE GROWTH PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
1. F47  ...	
2. Administration charges in respect of services undertaken by the Scottish Public Pensions Agency	Running costs of the Scottish Public Pensions Agency
Overall amount: [ <sup>F46</sup> £260,000,000]	

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

3. Recovery of grant awarded to local authorities under the Bellwin scheme covering floods, storms, and other emergencies	Expenditure on floods, storms and other emergencies
4. Repayment of loans by Scottish Water	Expenditure on Scottish Water
[ <sup>F48</sup> 4A Repayment of loans by Scottish Water Business Stream Holdings[ <sup>F49</sup> Ltd]	Expenditure on the Scottish Water Business Stream Holdings[ <sup>F50</sup> Ltd]]
5. Recovery of unused grant from third sector organisations	Expenditure on third sector development
6. Fees for functions carried out by the Scottish Building Standards Agency	Expenditure of the Scottish Building Standards Agency
7. Refunds of grants for Regional Selective Assistance including Innovation and Investment	Expenditure on Regional Selective Assistance including Innovation and Investment
8. Electricity Statutory Consent fees	Expenditure on the administration of consents for the provision of energy
9. Rents from land and property	Expenditure on motorways and trunk roads
10. Any sums accruing as a result of the dissolution of Scottish Transport Group	Payments to former members of Scottish Transport Group pension schemes
11. Sums accruing from Enterprise related activities	Expenditure on Enterprise related activities
12. Income from European Union including the European Social Fund and the European Regional Development Fund	Expenditure on European Union eligible support
13. Income from the European Union for administration costs	Expenditure on administration of European Union programmes
Overall amount: [ <sup>F46</sup> £260,000,000]	

### Textual Amendments

- F46** Word in Sch. 2 Pt. 2 substituted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **7(3)(d)**
- F47** Words in Sch. 2 Pt. 2 omitted (20.3.2009) by virtue of [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **7(3)(a)**
- F48** Words in Sch. 2 Pt. 2 inserted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **4(3)**
- F49** Word in Sch. 2 Pt. 2 inserted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **7(3)(b)**
- F50** Word in Sch. 2 Pt. 2 inserted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **7(3)(c)**

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

### PART 3

#### HEALTH AND WELLBEING PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from the sale of research results and publications; other minor miscellaneous income	Miscellaneous expenditure
2. Capital sums accruing from housing related activities	Expenditure on housing related activities
3. Recovery of grant awarded to local authorities and Registered Social Landlords under the New Housing Partnerships initiative and Community Ownership	Expenditure on housing
4. Income from local authorities in respect of right to buy sales following housing stock transfer	Expenditure on housing
5. Receipts from local authorities arising out of housing stock transfers	Repayment of local authority housing debt and associated costs
6. Receipts from interest on loans related to housing	Expenditure on housing
7. Recovery of unused regeneration monies	Expenditure on regeneration
8. Charges to private patients; income generation schemes; charges for the processing of plasma for the Department of Health, Social Services and Public Safety in Northern Ireland; handling charges for blood products; sales of antibodies and related products; repayments of Project 2000 bursaries; f52	Expenditure on hospital and community health services
...	
9. 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
10. Sales of publications; fees for conferences and courses; royalties from projects developed with portfolio assistance; sales of vitamin drops and tablets at national	Expenditure on other health services
Overall amount: [f51£1,200,000,000]	

*Changes to legislation:* There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)

health service clinics; other miscellaneous income

11. Income from fees charged by the Scottish Commission for the Regulation of Care Expenditure on community care

Overall amount: [<sup>F51</sup>£1,200,000,000]

#### Textual Amendments

- F51** Word in Sch. 2 Pt. 3 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), 7(4)(b)
- F52** Words in Sch. 2 Pt. 3 deleted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), 7(4)(a)

## PART 4

### EDUCATION AND LIFELONG LEARNING PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
1. <b>F54</b>	
...	
2. Recovery of costs from HM Inspectors of Education	Expenditure on [ <sup>F55</sup> Education and Lifelong Learning] services
3. <b>F56</b>	
...	
4. Repayment of student awards and interest capitalised on student loans	Expenditure of the Student Awards Agency for Scotland
5. <b>F57</b>	
...	
6. Sums accruing from [ <sup>F58</sup> Education and] Lifelong Learning related activities	Expenditure on [ <sup>F59</sup> Education and] Lifelong Learning related activities
[ <sup>F60</sup> 7 Income from criminal record checks carried out by Disclosure Scotland	Expenditure on Disclosure Scotland and Education and Lifelong Learning]
Overall amount: [ <sup>F53</sup> £88,000,000]	

#### Textual Amendments

- F53** Word in Sch. 2 Pt. 4 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), 7(5)(d)
- F54** Item 1 in Sch. 2 Pt. 4 deleted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), 4(4)(a)

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

- F55** Words in Sch. 2 Pt. 4 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **7(5)(b)**
- F56** Item 3 in Sch. 2 Pt. 4 deleted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **4(4)(b)**
- F57** Item 5 in Sch. 2 Pt. 4 deleted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **4(4)(c)**
- F58** Words in Sch. 2 Pt. 4 inserted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **7(5)(a)**
- F59** Words in Sch. 2 Pt. 4 inserted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **7(5)(c)**
- F60** Item 7 in Sch. 2 Pt. 4 inserted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **4(4)(d)**

## PART 5

### JUSTICE PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
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 sale of prison-manufactured goods, services and other industries income; various income including income from land and buildings	Expenditure of the Scottish Prison Service
4. General income of the Scottish Fire Services College, including that from fire related and other organisations which use the college's teaching and conference facilities on a repayment basis	Expenditure [ <sup>F62</sup> on Scottish Resilience]
5. 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 [ <sup>F63</sup> on Scottish Resilience]
6. Superannuation contributions collected by the Scottish Legal Aid Board	Expenditure on legal aid
7. Income from cinematography exemption certificate fees and criminal statistics and other miscellaneous receipts	Miscellaneous expenditure
Overall amount: [ <sup>F61</sup> £57,000,000]	

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

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8. Fees for civil cases; rent from minor occupiers	Expenditure of the Scottish Court Service
9. Income from sequestration	Expenditure on the Accountant in Bankruptcy
[ <sup>F64</sup> 10] Income from proceeds of crime	Expenditure on Community Safety]

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Overall amount: [<sup>F64</sup>£57,000,000]

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#### Textual Amendments

- F61** Word in Sch. 2 Pt. 5 substituted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **4(5)(d)**
- F62** Words in Sch. 2 Pt. 5 substituted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **4(5)(a)**
- F63** Words in Sch. 2 Pt. 5 substituted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **4(5)(b)**
- F64** Words in Sch. 2 Pt. 5 inserted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **4(5)(c)**

## PART 6

### RURAL AFFAIRS AND THE ENVIRONMENT PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Funding from European agricultural and fisheries funds	EU CAP support, rural development and fisheries subsidy and grant schemes
[ <sup>F66</sup> 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; rents and wayleaves; recovery of costs in connection with land drainage; sales of produce; charges under livestock schemes; pension contributions from members of the Crofters Commission; charges for cattle passports; charges for relevant publications and statistics	Related rural and agricultural services expenditure]
[ <sup>F66</sup> 3] Charges for advisory visits, certifications, testing fish and hire of equipment	Related fisheries research and fisheries protection expenditure]

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Overall amount: [<sup>F65</sup>£650,000,000]

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

4. Repayment of loans to harbour authorities; Related fisheries expenditure  
 charges for relevant publications and  
 statistics

[<sup>F67</sup>5 Charges for plant health and Related rural payments and inspections  
 control work, seed and variety expenditure]  
 testing and pesticides work; sales  
 of produce; charges for advisory  
 visits, certifications, testing plants  
 and animals

6.  
<sup>F68</sup>

...

7. Sale of research results and publications; Expenditure on environmental services  
 charges for licences under the Food and  
 Environment Protection Act 1985; pension  
 contributions from members of the Deer  
 Commission

Overall amount: [<sup>F65</sup>£650,000,000]

#### Textual Amendments

- F65** Words in Sch. 2 Pt. 6 substituted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **7(6)**
- F66** Words in Sch. 2 Pt. 6 substituted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **4(6)(a)**
- F67** Words in Sch. 2 Pt. 6 substituted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **4(6)(b)**
- F68** Words in Sch. 2 Pt. 6 deleted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **4(6)(c)**

## PART 7

### SCOTTISH EXECUTIVE (ADMINISTRATION)

#### *Type of accruing resources*

#### *Purpose*

1. Payments from 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; National 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 from minor occupiers; European Fast Stream income

Scottish Executive core directorates running costs

Overall amount: [<sup>F69</sup>£38,100,000]



*Changes to legislation:* There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)

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
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Overall amount: [<sup>F69</sup>£38,100,000]

#### Textual Amendments

**F69** Words in Sch. 2 Pt. 7 substituted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), 7(7)

## PART 8

### CROWN OFFICE AND PROCURATOR FISCAL SERVICE

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Fees charged for administering the estates of persons who die intestate and without known heirs <sup>F70</sup> ... <sup>F71</sup> (ultimus haeres); income from ultimus haeres estates, income from disposal of bona vacantia]; 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: £600,000	

#### Textual Amendments

**F70** Words in Sch. 2 Pt. 8 deleted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), 4(8)

**F71** Words in Sch. 2 Pt. 8 inserted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), 4(8)

## PART 9

### REGISTRAR GENERAL OF BIRTHS, DEATHS AND MARRIAGES FOR SCOTLAND

<i>Type of accruing resources</i>	<i>Purpose</i>
Overall amount: [ <sup>F72</sup> £5,500,000]	

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

1. Income from sales of records services; reappportioned income from minor occupiers	Expenditure on Records Enterprise, 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; reappportioned income from minor occupiers	Expenditure on vital events and national health service
4. Income from the Improvement Service for providing information to support the Citizen's Account	Expenditure on vital events
5. Income from sales of Census and other geographical information; sales of population statistics; reappportioned income from minor occupiers	Expenditure on Census and population statistics

Overall amount: [<sup>F72</sup>£5,500,000]

#### **Textual Amendments**

**F72** Word in Sch. 2 Pt. 9 substituted (18.12.2008) by [Budget \(Scotland\) Act 2008 Amendment Order 2008 \(S.S.I. 2008/424\)](#), arts. 1(1), **4(9)**

## **PART 10**

### KEEPER OF THE RECORDS OF SCOTLAND

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Fees and other income for the issue of photocopy orders; professional searchers contract fees; inspection fees; microfilm and digital imaging services; sale of publications; income from conservation and specialist services; income from Registers of Scotland Executive Agency for services provided	Running costs of the National Archives of Scotland

Overall amount: £1,000,000

## **PART 11**

### SCOTTISH EXECUTIVE (SCOTTISH TEACHERS' AND NHS PENSION SCHEMES)

<i>Type of accruing resources</i>	<i>Purpose</i>
Overall amount: £1,500,000,000	

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

1. Contributions in respect of teachers' and national health service superannuation	Expenditure on teachers' and national health service superannuation
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Overall amount: £1,500,000,000

SCHEDULE 3

(introduced by section 2)

DIRECT-FUNDED BODIES

<i>Purpose</i>	<i>Amount of resources other than accruing resources</i>	<i>Type of accruing resources</i>	<i>Amount of accruing resources</i>
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	[ <sup>F73</sup> £89,335,000]	Miscellaneous income	[ <sup>F74</sup> £12,000,000.]
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	[ <sup>F75</sup> £10,500,000]	Miscellaneous income	£100
3. For use by the Scottish Parliamentary	[ <sup>F76</sup> £99,509,000]	Miscellaneous income and capital receipts	£100

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

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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 Public Services Ombudsman, the Scottish Information Commissioner and the Commissioner for Children and Young People in Scotland; 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 and for payment of pensions to former Local Government Ombudsmen and their staff

[<sup>F77</sup>£9,773,000]

Income from sale of IT equipment and furniture £20,000

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

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### Textual Amendments

- F73** Word in Sch. 3 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **8(2)(a)**
- F74** Word in Sch. 3 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **8(3)**
- F75** Word in Sch. 3 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **8(2)(b)**
- F76** Word in Sch. 3 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **8(2)(c)**
- F77** Word in Sch. 3 substituted (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **5**

## SCHEDULE 4

*(introduced by section 2)*

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

#### PART 1

##### FORESTRY COMMISSIONERS

<i>Type of accruing resources</i>	<i>Purpose</i>
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: £6,100,000	

#### PART 2

##### FOOD STANDARDS AGENCY

<i>Type of accruing resources</i>	<i>Purpose</i>
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
Overall amount: £100	

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

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
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Overall amount: £100

### PART 3

#### SCOTTISH PARLIAMENTARY CORPORATE BODY

<i>Type of accruing resources</i>	<i>Purpose</i>
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: [<sup>F78</sup>£1,400,000]

#### **Textual Amendments**

**F78** Word in Sch. 4 Pt. 3 substituted (20.3.2009) by [Budget \(Scotland\) Acts 2007 and 2008 Amendment Order 2009 \(S.S.I. 2009/120\)](#), arts. 1(1), **9**

### PART 4

#### AUDIT SCOTLAND

<i>Type of accruing resources</i>	<i>Purpose</i>
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: £22,000,000

## SCHEDULE 5

*(introduced by section 5)*

### BORROWING BY CERTAIN STATUTORY BODIES

<i>Enactment</i>	<i>Amount</i>
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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

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1. Section 25 of the Enterprise and New Towns (Scotland) Act 1990 (c. 35) (Scottish Enterprise)	£10,000,000
2. Section 26 of that Act (Highlands and Islands Enterprise)	£1,000,000
3. Section 42 of the Water Industry (Scotland) Act 2002 (asp 3) (Scottish Water)	[ <sup>F79</sup> £161,900,000]
4. Section 48 of the Environment Act 1995 (c. 25) (Scottish Environment Protection Agency)	Nil
[ <sup>F80</sup> Section 14(3) of the Water Services etc. (Scotland) Act 2005 (asp 3) [ <sup>F81</sup> (Scottish Water Business Stream Holdings Ltd)]	£58,500,000]

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#### Textual Amendments

- F79** Word in Sch. 5 substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **10(2)**
- F80** Words in Sch. 5 added (18.12.2008) by Budget (Scotland) Act 2008 Amendment Order 2008 (S.S.I. 2008/424), arts. 1(1), **6**
- F81** Words in Sch. 5 inserted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **10(3)**

**Changes to legislation:**

There are currently no known outstanding effects for the Budget (Scotland) Act 2008.