



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.

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

- (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, [^{F1}£28,736,588,000,]
- (b) in relation to the Forestry Commissioners, [^{F2}£72,535,000,]
- (c) in relation to the Food Standards Agency, [^{F3}£10,400,000,]
- (d) in relation to the Scottish Parliamentary Corporate Body, [^{F4}£75,389,000,]
- (e) in relation to Audit Scotland, [^{F5}£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).

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

^{F6}**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.

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

10 Short title

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

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

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 | [^{F7} £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 | [^{F13} £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 | [^{F14} £60,000,000] |

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

services; expenditure
and grant assistance
in relation to public
service reform
and efficiency;
data sharing and
standards;]^{F8}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

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

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 [^{F9}Scottish Water
 Business Stream
 Holdings][^{F10}Ltd]other
 water grants
 (including the Water
 Industry Commission
 for Scotland); grants
 in respect of third
 sector development
 and the Scottish
 Investment Fund;
 planning; [^{F11}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

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

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; [F15Scottish
 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]

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

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

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

for vulnerable
children;] Social
Work Inspection
Agency^{F21} 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;
[^{F22} 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^{F24} including
the funding of
fellowships]; sundry
lifelong learning
activities including
the provision
of Education
Maintenance
[^{F25} Allowances [^{F26};

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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;
 [F28Scottish
 Resilience]; central
 government grants to
 local authorities;
 F29

[F30£1,714,103,000]

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

[F31£200,000]

...; measures in
 relation to antisocial
 behaviour; measures
 in relation to drug
 abuse and treatment;
 miscellaneous
 services relating to

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

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 [F34£478,686,000]
 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; [F32marine
 management;] natural
 heritage; environment
 protection; rural

Sale of surplus [F35£10,250,000]
 land, buildings and
 equipment; sale of
 holdings to existing
 tenants

*Changes to legislation: There are currently no known outstanding effects
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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 | [^{F36} £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 [^{F37} (including special payments in ultimus 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 | [^{F38} £110,130,000] | Sale of surplus assets | £100 |

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under the Proceeds of
Crime Act 2002

9. For use by the [^{F39}£9,760,274,000]
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

10. For use by the [^{F40}£15,792,000]
Registrar General
of Births, Deaths
and Marriages for
Scotland (through
the General Register
Office for Scotland)
on administrative
costs and operational
costs

11. For use by the [^{F41}£12,725,000]
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)

*Changes to legislation: There are currently no known outstanding effects
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12. For use by the [^{F42}£2,550,143,000]
Scottish Ministers on
pensions, allowances,
gratuities etc. payable
in respect of the
teachers' and national
health service pension
schemes

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

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)**

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

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 |
| [^{F45} 4 Income in respect of legal costs recovered by the Local Government Boundary Commission | Payments to the Local Government Boundary Commission] |
| Overall amount: [^{F44} £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: [^{F46} £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 |
| [^{F48} 4A Repayment of loans by Scottish Water Business Stream Holdings[^{F49} Ltd] | Expenditure on the Scottish Water Business Stream Holdings[^{F50} 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: [^{F46} £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; r52 | 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: [F51£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. F54 | |
| ... | |
| 2. Recovery of costs from HM Inspectors of Education | Expenditure on [F55Education and Lifelong Learning] services |
| 3. F56 | |
| ... | |
| 4. Repayment of student awards and interest capitalised on student loans | Expenditure of the Student Awards Agency for Scotland |
| 5. F57 | |
| ... | |
| 6. Sums accruing from[F58Education and] Lifelong Learning related activities | Expenditure on[F59Education and] Lifelong Learning related activities |
| [F607 Income from criminal record checks carried out by Disclosure Scotland | Expenditure on Disclosure Scotland and Education and Lifelong Learning] |
| Overall amount: [F53£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 [^{F62} 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 [^{F63} 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: [^{F61} £57,000,000] | |

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

| | |
|--|---|
| 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 |
| [^{F64} 10 Income from proceeds of crime | Expenditure on Community Safety] |
| Overall amount: [^{F64} £57,000,000] | |

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 |
| [^{F66} 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] |
| [^{F66} 3 Charges for advisory visits, certifications, testing fish and hire of equipment | Related fisheries research and fisheries protection expenditure] |
| Overall amount: [^{F65} £650,000,000] | |

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

[^{F67}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.
^{F68}

...

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: [^{F65}£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)

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|---|--|
| 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: [^{F69} £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 |
|---|---|

Overall amount: [^{F69}£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 F70 ...[^{F71} (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: [^{F72} £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: [^{F72} £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 |
|---|---|

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 | [^{F73} £89,335,000] | Miscellaneous income | [^{F74} £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 | [^{F75} £10,500,000] | Miscellaneous income | £100 |
| 3. For use by the Scottish Parliamentary | [^{F76} £99,509,000] | Miscellaneous income and capital receipts | £100 |

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

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

[^{F77}£9,773,000]

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

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

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 |
| 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: [F78£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> |
|------------------|---------------|
|------------------|---------------|

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

| | |
|---|--------------------------------|
| 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) | [^{F79} £161,900,000] |
| 4. Section 48 of the Environment Act 1995 (c. 25) (Scottish Environment Protection Agency) | Nil |
| [^{F80} 5 Section 14(3) of the Water Services etc. (Scotland) Act 2005 (asp 3) [^{F81} (Scottish Water Business Stream Holdings Ltd)] | £58,500,000] |

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.