

*Status: This is the original version (as it was originally enacted).*

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 Scottish Executive Rural Affairs Department) on market support; support for agriculture in special areas including crofting communities; rural development, agri-environmental and farm woodland measures; compensation to sheep producers; animal health; agricultural education; advisory, research and development services; botanical and scientific services; assistance to production, marketing and processing; administration, land management and other agricultural services; assistance to the Scottish fisheries sector; fishery protection; other services including fisheries research and development and special services; natural heritage; environment protection; rural affairs; flood prevention; coastal protection; air quality monitoring; loans to new water and	£989,502,000	Sale of surplus land, buildings and equipment; sale of holdings to existing tenants; repayment of non-voted loans by new water and sewerage authorities	£6,019,000

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sewerage authorities and other water grants			
2. For use by the Scottish Ministers (through the Scottish Executive Development Department) on revenue support grants and payment of non-domestic rates in Scotland; special grants relating to council tax and spend-to-save scheme; housing subsidies; financial support for Scottish Homes; new housing partnerships; sponsorship of Energy Action Scotland; other expenditure, contributions and grants relating to housing; other central and environmental services, including flood and storm emergencies; sites for travelling people; residual grants to housing associations; roads and certain associated services, including the acquisition of land, lighting and road safety; assistance to local transport; support for transport services in the highlands and islands; piers and harbours; grant aid to British Waterways Board in respect of Scotland's	£7,161,883,000	Sale of property, land and equipment; repayment of loans; recoverable VAT and European Regional Development Fund grants	£100

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inland waterways; funding for most of the rail services in Scotland; other rail grants; certain other transport services and grants; grants for the Social Inclusion Partnership Fund and other services; other urban regeneration initiatives; expenditure relating to Highlands and Islands Airports Limited and the privatisation of the Scottish Bus Group; grants to local authorities forming part of the Strathclyde Passenger Transport Area; other sundry services in connection with the environment; European Regional Development Fund and European Social Fund grants to public corporations, non-departmental public bodies, local authorities and other bodies and organisations; grants to voluntary organisations and other costs associated with the voluntary sector; expenditure relating to equalities issues			
3. For use by the Scottish Ministers (through the Scottish Executive Education Department) on schools; pre-school	£940,896,000	Recoverable VAT	£100

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<p>education; childcare; associated social work services including the Scottish Children’s Reporter Administration; educational development; research and promotion; training and development of teachers; curriculum development; international and other educational services, including support for School Boards, training, research and educational technology; HM Inspectors of Schools; sport; community education; support for the cultural heritage of Scotland, including the Gaelic language; arts, libraries, museums and galleries, including purchase grants; cultural and scientific activities and organisations; historic buildings and monuments (including administration); architecture; publicity; indemnities; administration; central government grants to non-departmental public bodies and local authorities; pensions, allowances, gratuities etc. payable in respect</p>			

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of the teachers' and national health service pension schemes; running and capital costs of the Scottish Public Pensions Agency			
4. For use by the Scottish Ministers (through the Scottish Executive Enterprise and Lifelong Learning Department) on grant in aid for the Scottish Higher Education Funding Council, the Scottish Further Education Funding Council, Scottish Enterprise, Highlands and Islands Enterprise and the Scottish Tourist Board; funding for the Student Awards Agency for Scotland; careers guidance; departmental investment assistance grants and sundry enterprise and lifelong learning related activities	£2,204,318,000	Repayment of student loans; repayment of voted loans (capital) by Scottish Enterprise; refunds of grants for Regional Selective Assistance, Regional Development and Regional Enterprise	£50,313,000
5. For use by the Scottish Ministers (through the Scottish Executive Health Department) on hospital and community health services, including the clinical negligence and other risks scheme; family health services; community care, including grants to	£5,550,182,000	Sale of land, buildings, vehicles, equipment and property	£12,100,000

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local authorities; grants to voluntary organisations; social care; welfare food; the Scottish Drugs Challenge Fund; other health services			
6. For use by the Scottish Ministers (through the Scottish Executive Justice Department) on legal aid (including administration); criminal injuries compensation (including administration); certain services relating to crime including the Parole Board for Scotland; the Scottish Prison Service; the Scottish Prisons Complaints Commission; the Scottish Criminal Cases Review Commission; police services (including grants to local authorities) and superannuation of police on secondment; costs associated with the holding of criminal justice proceedings in a third country (the Lockerbie trial); fire services (including Scottish Fire Service Training School and superannuation); civil defence (including grants); invest to save budget and other protective and miscellaneous	£1,037,388,000	Sale of police vehicles; sale of prison land, buildings, staff quarters, vehicles, equipment and property	£2,901,000

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services; criminal justice, social work services and victim issues including probation and supervised attendance orders; grants to voluntary organisations; court services; certain legal services; costs and fees in connection with legal proceedings			
7. For use by the Scottish Ministers on administrative costs and operational costs; costs of administration of the Scottish courts; administrative costs of the Scottish Law Commission; costs of providing continuing services to the Scottish Parliament; the Mental Welfare Commission for Scotland; costs associated with the functions of the Queen's Printer for Scotland; grants to the Civic Forum; expenditure in connection with external relations initiatives	£213,374,000	Income from sale of surplus capital assets	£63,000
8. For use by the Registrar General of Births, Deaths and Marriages for Scotland (through the General Register Office for Scotland) on administrative	£16,835,000	—	—

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costs and operational costs			
9. For use by the Scottish Ministers and the Keeper of the Records of Scotland (through the National Archives of Scotland) on administrative costs; acquiring record material; support for the Scottish and European Archive Network; The Acts of Parliament; conservation grants to local archives; grant to the Business Archives Council of Scotland	£7,629,000	Income from sale of surplus assets	£55,000
10. For use by the Lord Advocate (through the Crown Office and the Procurator Fiscal Service) on administrative costs, including fees paid to temporary procurators fiscal, witness expenses and other costs associated with Crown prosecutions; costs of holding criminal justice proceedings in a third country (Lockerbie Trial)	£54,993,000	—	—



## SCHEDULE 2

*(introduced by section 1)*ACCRUING RESOURCES OF THE SCOTTISH ADMINISTRATION  
WHICH MAY BE USED WITHOUT INDIVIDUAL LIMIT

## PART 1

## SCOTTISH EXECUTIVE RURAL AFFAIRS DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income of the Scottish Agricultural Science Agency (SASA) under Service Level Agreement	SASA expenditure
2. Sale of carcasses; repayment of loans under Crofting Building Loan Scheme; bond fees and insurance; European Union contributions towards Hill Livestock Compensatory Allowances and rural development measures	Related structural and agri-environmental expenditure
3. Contributions under the superannuation scheme for the Scottish Agricultural College and Agricultural and Biological Research Institutes; rents and wayleaves; recovery of costs in connection with land drainage; fees for Common Agricultural Policy Scheme appeals; sales of produce; charges under livestock schemes; pension contributions from members of the Crofters Commission and the Deer Commission; charges for cattle passports, publication and statistics; European Union payments for Farm Account data	Related agricultural services expenditure
4. Repayment of loans to harbour authorities; charges for licences under the Food and Environment Protection Act 1985, publications and statistics	Related fisheries expenditure
5. Charges for plant health and control work, seed and variety testing and pesticides work; sales of produce; charges for advisory visits, certifications, testing plants, animals and fish; charges for hire of equipment, publications and statistics	Related SASA, Fisheries Research Services (FRS) and Scottish Fisheries Protection Agency (SFPA) expenditure
6. Income of SASA, FRS and SFPA from services provided to external customers	SASA, FRS and SFPA expenditure
7. Recoverable VAT; sale of research results and publications	Expenditure on environmental services

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<i>Type of accruing resources</i>	<i>Purpose</i>
8. Repayment of loans	Expenditure on the new water and sewerage authorities

Overall amount: £16,500,000

## PART 2

### SCOTTISH EXECUTIVE DEVELOPMENT DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from European Regional Development Fund and European Social Fund	Expenditure on projects supported by European Union funding
2. Recoverable VAT; income from the sale of research results and publications; income from deemed hazardous substances consent	Expenditure on environmental services
3. Rents from land and property; Erskine Bridge toll income; recoverable VAT	Expenditure on motorways and trunk roads
4. Income in respect of legal costs recovered by the Local Government Boundary Commission	Payments to the Local Government Boundary Commission
5. Recovery of unused grant from voluntary organisations	Expenditure on voluntary sector
6. Recoverable VAT	Payment to Energy Action Grant Agency

Overall amount: £6,000,000

## PART 3

### SCOTTISH EXECUTIVE EDUCATION DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Recovery of costs from local authorities in respect of self-governing schools	Expenditure on education services
2. Contributions in respect of teachers' and national health service superannuation	Expenditure on teachers' and national health service superannuation
3. Administration charges in respect of services undertaken by the Scottish Public Pensions Agency; recoverable VAT	Running costs of the Scottish Public Pensions Agency
4. Admission charges and other income; recoverable VAT	Expenditure on historic buildings and monuments
5. Pensions contributions	Expenditure on pensions

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Overall amount: £583,000,000

#### PART 4

##### SCOTTISH EXECUTIVE ENTERPRISE AND LIFELONG LEARNING DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Repayments of student grants	Expenditure of the Student Awards Agency for Scotland
2. Recoverable VAT on payments to careers service companies	Expenditure on careers guidance
3. Recoverable VAT on miscellaneous expenditure	Other enterprise and lifelong learning expenditure
4. Income from property management, investment management and other fees	Expenditure on Scottish Enterprise and Highlands and Islands Enterprise

Overall amount: £20,000,000

#### PART 5

##### SCOTTISH EXECUTIVE HEALTH DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Charges to private patients; income generation schemes; dividends on public dividend capital loans to NHS trusts; interest on loans to NHS trusts; charges for the processing of plasma for the Department of Health, Social Services and Public Safety Northern Ireland; handling charges for blood products; sales of antibodies and related products; repayments of Project 2000 bursaries; contributions from NHS trusts to clinical negligence and other risks scheme; National Insurance contributions	Expenditure on hospital and community health services
2. Prescription charges collected by dispensing doctors, pharmacists, Health Boards and appliance suppliers; sales of prescription pre-payment certificates; payments under the Pharmaceutical Price Regulation Scheme; rental of national health service properties; charges collected by dental practitioners and ophthalmologists; recovery of charges from patients, dispensing contractors and practitioners	Expenditure on family health services

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<i>Type of accruing resources</i>	<i>Purpose</i>
3. Sales of publications; fees for conferences and courses; royalties from projects developed with departmental assistance; sales of vitamin drops and tablets at national health service clinics; recoverable VAT; other miscellaneous income	Expenditure on other health services

Overall amount: £737,000,000

## PART 6

### SCOTTISH EXECUTIVE JUSTICE DEPARTMENT

<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; recoverable VAT on non-SPC common police service expenditure	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; recoverable VAT	Expenditure of the Scottish Prison Service
4. General income of the Scottish Fire Service Training School, including that from fire-related and other organisations which use the school's teaching and conference facilities on a repayment basis; recoverable VAT	Expenditure of the Scottish Fire Service Training School
5. Civil defence income from sale of surplus and obsolete equipment; course income; rents from other bodies using radio masts or stations owned by the Scottish Executive; recoverable VAT in respect of severe weather warning systems	Expenditure on civil defence (including grants)
6. Superannuation contributions collected by the Scottish Legal Aid Board	Expenditure on legal aid
7. Recoverable VAT on criminal law, civil law and social work research; income from cinematography exemption certificate fees and criminal statistics	Miscellaneous expenditure

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<i>Type of accruing resources</i>	<i>Purpose</i>
8. Fees for civil cases; rent from minor occupiers; recoverable VAT for contracted out services	Expenditure of the Scottish Court Service

Overall amount: £28,000,000

## PART 7

### SCOTTISH EXECUTIVE (ADMINISTRATION)

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Payments from departments outwith the Scottish Executive for professional services; income from the Statistical Office of the European Union; discounts; recoveries of legal costs; income from other services; New Deal income; recoveries from the National Insurance Fund; repayments of loans made to members of staff for house purchase; rent from minor occupiers; recoverable VAT; European Fast Stream income	Scottish Executive core departments running costs
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
3. Income from sequestration	Expenditure on the Accountant in Bankruptcy

Overall amount: £14,000,000

## PART 8

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

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from sales of records services; sales of extracts on the Internet; income from minor occupiers; recoverable VAT	Expenditure on Records Enterprise
2. Income from sales of records services; income from minor occupiers; recoverable VAT	Registration expenditure
3. Income from Scottish Executive for running the National Health Service Central Register; income from sales of information	Expenditure on vital events and national health service

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<i>Type of accruing resources</i>	<i>Purpose</i>
by National Health Service Central Register; income from sales of vital statistics; income from minor occupiers; recoverable VAT	
4. Income from sales of Census and other geographical information; sales of population statistics; income from IT services; income from minor occupiers; recoverable VAT	Expenditure on Census and population statistics

Overall amount: £3,500,000

### PART 9

#### KEEPER OF THE RECORDS OF SCOTLAND

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Fees for the issue of photocopy orders; professional searchers contract fees; inspection fees; issue of microfilm and sale of facsimiles; income from conservation and binding services; a contribution from General Register Office for Scotland for binding services; income from Registers of Scotland Executive Agency for shared accommodation; recoverable VAT	Running costs of the National Archives of Scotland

Overall amount: £700,000

### PART 10

#### 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; ultimus haeres; sale of Statute Amendments; income from the sale of waste paper and obsolete office machinery; minor occupancy income; recoverable VAT; contributions towards postal citation scheme; minor miscellaneous income	Running costs of the Crown Office and Procurator Fiscal Service

Overall amount: £700,000

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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 support to the private sector for planting of new forest and woodlands, replanting after felling and maintenance grants for improvements; regulating forestry activity through the application of forest management standards and felling controls; managing the Forestry Commission's forests in Scotland; associated administrative costs, including an appropriate share of the Commission's headquarters and central service costs	£82,437,000	Miscellaneous income	£100
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;	£4,855,000	Miscellaneous income	£100

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<i>Purpose</i>	<i>Amount of resources other than accruing resources</i>	<i>Type of accruing resources</i>	<i>Amount of accruing resources</i>
the Meat Hygiene Service			
3. For use by the Scottish Parliamentary Corporate Body on ongoing costs associated with the administration and operation of the Scottish Parliament; payments in respect of the functions of the Scottish Parliamentary Commissioner for Administration; any other payments relating to the Scottish Parliament	£95,708,000	Miscellaneous income	£100
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	£4,737,000	Income from sale of IT equipment	£1,000

#### 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	Policy, regulatory and grant-giving functions



<i>Type of accruing resources</i>	<i>Purpose</i>
sales of publications, training courses etc.; recoverable VAT	

Overall amount: £100

## PART 2

### FOOD STANDARDS AGENCY

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from charges for veterinary supervision and other services provided by the Meat Hygiene Service	Expenditure of the Meat Hygiene Service
2. Income from sale of publications and income generation schemes	Expenditure of the Food Standards Agency in or as regards Scotland

Overall amount: £100

## PART 3

### SCOTTISH PARLIAMENTARY CORPORATE BODY

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Broadcasting income; recoverable VAT; gifts; income from commercial sales and other services provided to the public	Expenditure on administrative costs of the Scottish Parliament

Overall amount: £500,000

## 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 etc.; recoveries of costs of seconded staff; repayments of staff loans; recoveries of car leasing payments; recoverable VAT; interest received on working balances	Expenditure of Audit Scotland, the Auditor General for Scotland and the Accounts Commission for Scotland

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Overall amount: £14,000,000

SCHEDULE 5  
*(introduced by section 5)*

BORROWING BY CERTAIN STATUTORY BODIES

<i>Enactment</i>	<i>Amount</i>
1. Paragraph 2A of Schedule 7B to the National Health Service (Scotland) Act 1978 (c. 29) (NHS trusts)	£50,000,000
2. Section 7 of the Housing (Scotland) Act 1988 (c. 43) (Scottish Homes)	Nil
3. Section 25 of the Enterprise and New Towns (Scotland) Act 1990 (c. 35) (Scottish Enterprise)	£10,000,000
4. Section 26 of that Act (Highlands and Islands Enterprise)	£1,000,000
5. Section 84 of the Local Government etc. (Scotland) Act 1994 (c. 39) (new water and sewerage authorities)	£256,300,000
6. Section 48 of the Environment Act 1995 (c. 25) (Scottish Environment Protection Agency)	Nil