



# Budget (Scotland) Act 2005

## 2005 asp 4

**The Bill for this Act of the Scottish Parliament was passed by the Parliament on 9th February 2005 and received Royal Assent on 17th March 2005**

An Act of the Scottish Parliament to make provision, for financial year 2005/06, 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 2006/07, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

### PART 1

#### FINANCIAL YEAR 2005/06

#### *Use of resources*

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

- (1) Resources other than accruing resources may, in financial year 2005/06, 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 2005/06, 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 2005/06, 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 2005/06, 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 2005. (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 2005/06, 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 2005/06, 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 2005/06, 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 2005/06, 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 2005/06 are—

- (a) in relation to the Scottish Administration, [<sup>F1</sup>£23,259,082,000]
- (b) in relation to the Forestry Commissioners, [<sup>F2</sup>£58,275,000]
- (c) in relation to the Food Standards Agency, [<sup>F3</sup>£11,017,000]
- (d) in relation to the Scottish Parliamentary Corporate Body, [<sup>F4</sup>£103,602,000]
- (e) in relation to Audit Scotland, [<sup>F5</sup>£8,096,000.]

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**Annotations:**

**Amendments (Textual)**

- F1** Word in s. 3 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(2)(a)**
- F2** Word in s. 3 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(2)(b)**
- F3** Word in s. 3 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(2)(c)**
- F4** Word in S. 3 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(2)(d)**
- F5** Word in s. 3(e) substituted (9.2.2006) by [The Budget \(Scotland\) Act 2005 Amendment Order 2006 \(S.S.I. 2006/56\)](#), arts. 1, **2(2)(e)**

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

- (1) This section applies where, in financial year 2005/06, 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 2005/06 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 2006/07

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### Annotations:

#### Amendments (Textual)

**F6** Pt. 2 repealed (21.3.2006) by [Budget \(Scotland\) Act 2006 \(asp 5\), s. 8](#)

## 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 2005/06) of the Budget (Scotland) Act 2004 (asp 2) 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 2005/06.
- (3) References in this Act to the direct-funded bodies are references to the bodies mentioned in section 3(b) to (e) of this Act; and references to a direct-funded body are references to any of those bodies.
- (4) Except where otherwise expressly provided, expressions used in this Act and in the 2000 Act have the same meanings in this Act as they have in that Act.

#### 10 Short title

This Act may be cited as the Budget (Scotland) Act 2005.

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (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 Scottish Executive Environment and Rural Affairs Department) on market support; support for agriculture in special areas including crofting communities; rural development, agri-environmental and farm woodland measures; compensation to sheep producers; animal health; agricultural education; advisory, research and development services; botanical and scientific services; assistance to production, marketing and processing; administration, land management and other agricultural services; assistance to the Scottish fisheries sector; fishery protection; other services including fisheries research and development and special services; natural heritage; environment protection; rural affairs; other environmental	[ <sup>F8</sup> £1,283,202,000]	Sale of surplus land, buildings and equipment; sale of holdings to existing tenants; repayment of loans by Scottish Water	[ <sup>F9</sup> £28,602,000]

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expenditure; flood prevention; coastal protection; air quality monitoring; loans to Scottish Water and other water grants (including the Water and Sewerage Charges Reduction scheme [<sup>F7</sup>and the Water Industry Commission] )

2. For use by the Scottish Ministers (through the Scottish Executive Development Department) on housing subsidies; Communities Scotland and financial support for Scottish Homes; new housing partnerships and community ownership; sponsorship of Energy Action Scotland; repayment of debt and any associated costs; other expenditure, contributions and grants relating to housing; departmental research and publicity and other central services; sites for [<sup>F10</sup>gypsies and travellers] ; residual grants to housing associations; grants for the Community Regeneration Fund and other services; other regeneration initiatives; other sundry services in connection with the environment; grants to voluntary

[<sup>F11</sup>£1,228,166,000]

Sale of property, land and equipment; repayment of loans

[<sup>F12</sup>£7,700,000]

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organisations and other costs associated with the voluntary sector; expenditure relating to equality issues; regulation of charities; Office of the Scottish Charity Regulator; Scottish Building Standards Agency

3. For use by the Scottish Ministers (through the Scottish Executive Education Department) on schools; childcare; associated social work services including the Scottish Children's Reporter Administration, the Scottish Commission for the Regulation of Care and the Scottish Social Services Council; 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 Education; sport; community education; support for the cultural heritage of Scotland, including the Gaelic language; tourism; arts, libraries, museums and galleries, including	[ <sup>F13</sup> £879,308,000]	Sale of surplus land, buildings and equipment	[ <sup>F14</sup> £335,000]
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purchase grants;  
cultural activities  
and organisations;  
historic buildings  
and monuments  
(including  
administration);  
architecture;  
publicity;  
indemnities;  
administration;  
central government  
grants to non  
departmental public  
bodies and local  
authorities

<p>4. For use by the Scottish Ministers (through the Scottish Executive Enterprise, Transport and Lifelong Learning Department) on grant in aid for the Scottish Higher Education Funding Council, the Scottish Further Education Funding Council [<sup>F15</sup>the Scottish Further and Higher Education Funding Council] , Scottish Enterprise, Highlands and Islands Enterprise; funding for the Student Awards Agency for Scotland and related costs, including the Student Loan Scheme and the Graduate Endowment scheme; Regional Selective Assistance grants and sundry enterprise and lifelong learning related activities; telecommunications infrastructure; European Structural Fund grants to public corporations,</p>	<p>[<sup>F16</sup>£4,210,825,000]</p>	<p>Repayment of voted loans (capital) by Scottish Enterprise and Caledonian MacBrayne; the repayment of Student Loans; sale of property, land and equipment; repayment of loans by the Tay Bridge Joint Board and by Independent Piers and Harbours Trusts</p>	<p>[<sup>F17</sup>£51,666,000]</p>
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non-departmental  
public bodies,  
local authorities  
and other bodies  
and organisations;  
roads, bridges and  
associated services,  
including the  
acquisition of land,  
lighting and road  
safety; assistance  
to local transport;  
support for transport  
services in the  
highlands and islands;  
piers and harbours;  
support for ferry  
services; grant aid to  
British Waterways  
Board in respect of  
Scotland's inland  
waterways; funding  
for rail services  
in Scotland; other  
expenditure relating  
to rail; provision  
for other transport  
services, grants and  
research expenditure;  
expenditure relating  
to Highlands and  
Islands Airports  
Limited and the  
privatisation of  
the Scottish Bus  
Group; support  
for bus services in  
Scotland; support for  
certain air services;  
transport-related and  
Piers and Harbours  
grants to local  
authorities and the  
Strathclyde Passenger  
Transport Authority;  
miscellaneous  
costs in relation to  
ports and harbours;  
payments to former  
members of Scottish  
Transport Group  
pension schemes;  
expenditure related

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to establishing and funding a Transport Agency; and support for concessionary fare schemes

<p>5. For use by the Scottish Ministers (through the Scottish Executive Health Department) on hospital and community health services; family health services; community care; grants to local authorities and voluntary organisations; social care; welfare food; the Scottish Drugs Challenge Fund [F18Mental Health Tribunal][F19for Scotland] ; payments to the Skipton Fund; other health services</p>	<p>[F20]£7,452,453,000]</p>	<p>Sale of land, buildings, vehicles, equipment and property</p>	<p>[F21]£42,100,000]</p>
<p>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</p>	<p>[F26]£1,513,694,000]</p>	<p>Sale of police vehicles; sale of prison land, buildings, staff quarters, vehicles, equipment and property</p>	<p>[F27]£2,000,000]</p>

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superannuation of police on secondment; [<sup>F22</sup>fire and rescue services] (including [<sup>F23</sup>Scottish Fire Services College] and superannuation and grants to local authorities); civil contingencies; measures in relation to antisocial behaviour [<sup>F24</sup>measures in relation to drug abuse and treatment]; miscellaneous services relating to administration of justice; community justice services including probation and supervised attendance orders; grants to voluntary organisations; court services, including judicial pensions; the Accountant in Bankruptcy; certain legal services; costs and fees in connection with legal proceedings [<sup>F25</sup>; Police Loan Charges]

7. For use by the Scottish Ministers on administrative costs and operational costs; costs of providing continuing services to the Scottish Parliament; costs associated with the functions of the Queen's Printer for Scotland	[ <sup>F28</sup> £261,859,000]	Income from sale of surplus capital assets	£35,000
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8. For use by the Registrar General of Births, Deaths	[ <sup>F29</sup> £8,871,000]
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and Marriages for  
Scotland (through  
the General Register  
Office for Scotland)  
on administrative  
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 and operational costs (including the conversion of the sasine records to digital images) [<sup>F30</sup>£9,089,000]

10. For use by the Scottish Ministers (through the Scottish Executive Finance and Central Services Department) on running and capital costs of the Scottish Public Pensions Agency; revenue support grants and payment of non-domestic rates in Scotland; other local authority grants and special grants relating to council tax and spend-to-save scheme; other services including payments under the Bellwin scheme covering floods, storms and other emergencies; expenditure on committees, commissions and other departmental services; grants to the Civic Forum; expenditure [<sup>F31</sup>and grant assistance]

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in relation to  
modernising  
government and  
efficient government;  
[<sup>F32</sup>data sharing  
and standards;]  
international relations  
and development  
assistance;  
expenditure in  
relation to running  
costs of the Crown  
Office and Procurator  
Fiscal Service  
Inspectorate

11. For use by the Scottish Ministers on pensions, allowances, gratuities etc payable in respect of the teachers' and national health service pension schemes [<sup>F34</sup>£1,776,542,000]

12. For use by the Lord Advocate (through the Crown Office and the Procurator Fiscal Service) on administrative costs, including [<sup>F35</sup>the Queen's and Lord Treasurer's Remembrancer] fees paid to temporary procurators fiscal, witness expenses [<sup>F36</sup>victim expenses where applicable] and other costs associated with Crown prosecutions [<sup>F37</sup>£92,422,000] Miscellaneous income; sale of surplus assets [<sup>F38</sup>£200,000]

**Annotations:**

**Amendments (Textual)**

- F7** Words in sch. 1 inserted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(3)(a)(i)**
- F8** Words in sch. 1 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(3)(b)(i)**

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)*

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- F9** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(c)(i)**
- F10** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(a)(ii)**
- F11** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(ii)**
- F12** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(c)(ii)**
- F13** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(iii)**
- F14** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(c)(iii)**
- F15** Words in sch. 1 inserted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(3)(a)(i)**
- F16** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(iv)**
- F17** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(c)(iv)**
- F18** Words in sch. 1 inserted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(3)(a)(ii)**
- F19** Words in sch. 1 inserted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(a)(iii)**
- F20** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(v)**
- F21** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(c)(v)**
- F22** Words in sch. 1 substituted (2.8.2005) by The Fire (Scotland) Act 2005 (Consequential Modifications and Amendments) Order 2005 (S.S.I. 2005/383), art. 1, **sch. 1 para. 12(2)(a)**
- F23** Words in sch. 1 substituted (2.8.2005) by The Fire (Scotland) Act 2005 (Consequential Modifications and Amendments) Order 2005 (S.S.I. 2005/383), art. 1, **sch. 1 para. 12(2)(b)**
- F24** Words in sch. 1 inserted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(3)(a)(iii)(aa)**
- F25** Words in sch. 1 inserted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(3)(a)(iii)(bb)**
- F26** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(vi)**
- F27** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(c)(vi)**
- F28** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(vii)**
- F29** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(viii)**
- F30** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(ix)**
- F31** Words in sch. 1 inserted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(3)(a)(iv)**
- F32** Words in sch. 1 inserted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(a)(iv)**
- F33** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(x)**
- F34** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(xi)**

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)*

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- F35** Words in sch. 1 inserted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(a)(v)**
- F36** Words in sch. 1 inserted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(3)(a)(v)**
- F37** Words in sch. 1 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(3)(b)(xii)**
- F38** sch. 1 substituted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(3)(c)(iii)**

## SCHEDULE 2

*(introduced by section 1)*

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

#### PART 1

#### SCOTTISH EXECUTIVE ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

<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; receipts from the Meat and Livestock Commission under Ministerial Direction	Related rural development expenditure
3. Contributions under the superannuation scheme for the Scottish Agricultural College and Agricultural and Biological Research Institutes; rents and wayleaves; recovery of costs in connection with land drainage; fees for Common Agricultural Policy Scheme appeals; sales of produce; charges under livestock schemes; pension contributions from members of the Crofters Commission and the Deer Commission; charges for cattle passports; charges for relevant publications and statistics	Related agricultural services expenditure
4. Repayment of loans to harbour authorities; charges for relevant publications and statistics	Related fisheries expenditure
5. Charges for plant health and control work, seed and variety testing and pesticides work; sales of produce; charges for advisory	Related SASA, FRS and Scottish Fisheries Protection Agency (SFPA) expenditure
Overall amount: [F39£23,564,000]	

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visits, certifications, testing plants, animals and fish; charges for hire of equipment, publications and statistics

6. Income of SASA, FRS and SFPA from services provided to external customers

SASA, FRS and SFPA expenditure

7. Sale of research results and publications; charges for licences under the Food and Environment Protection Act 1985

Expenditure on environmental services

8. Repayment of loans

Expenditure on Scottish Water

Overall amount: [<sup>F39</sup>£23,564,000]

**Annotations:**

**Amendments (Textual)**

**F39** Word in sch. 2 Pt. 1 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(4)(a)**

**PART 2**

SCOTTISH EXECUTIVE DEVELOPMENT DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from the sale of research results and publications; other minor miscellaneous income	Expenditure on miscellaneous Development Department programmes
2. Capital sums accruing to Communities Scotland	Expenditure [ <sup>F41</sup> by Communities Scotland]
3. Recovery of unused grant from voluntary organisations	Expenditure on voluntary sector
4. Recovery of grant awarded to councils and Registered Social Landlords under the New Housing Partnerships initiative and Community Ownership	Related housing expenditure
5. Income from local authorities in respect of right to buy sales following housing stock transfer	Expenditure on housing
6. Receipts from local authorities arising out of housing stock transfers	Repayment of local authority housing debt and associated costs
7. Receipts from Energy Action Grant Agency in respect of energy efficiency matters	Expenditure on central heating programme
8. Fees for functions carried out by the Scottish Building Standards Agency	Expenditure of the Scottish Building Standards Agency
Overall amount: [ <sup>F40</sup> £60,000,000]	



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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)*

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9. [<sup>F42</sup>Communities Scotland receipts] from interest on loans to registered social landlords      Expenditure [<sup>F43</sup>by Communities Scotland]

10. Recovery of unused regeneration monies      Expenditure on regeneration

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Overall amount: [<sup>F40</sup>£60,000,000]

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**Annotations:**

**Amendments (Textual)**

- F40** Word in sch. 2 Pt. 2 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, [2\(4\)\(b\)\(iii\)](#)
- F41** Words in sch. 2 Pt. 2 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, [2\(4\)\(b\)\(i\)](#)
- F42** Words in sch. 2 Pt. 2 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, [2\(4\)\(b\)\(ii\)](#)
- F43** Words in sch. 2 Pt. 2 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, [2\(4\)\(b\)\(ii\)](#)

### PART 3

#### SCOTTISH EXECUTIVE EDUCATION DEPARTMENT

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<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. Recovery of costs from HM Inspectors of Education	Expenditure on education services
3. Recovery of costs from Youthlink	Expenditure on education services
4. Income from admissions and retail at monuments operated by Historic Scotland and external partnership funding for capital projects	Expenditure on tourism and culture
5. Income from sales and grants in respect of the Royal Commission on Ancient and Historic Monuments of Scotland	Expenditure on tourism and culture

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Overall amount: [<sup>F44</sup>£38,000,000]

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**Annotations:**

**Amendments (Textual)**

- F44** Word in sch. 2 Pt. 3 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, [2\(4\)\(c\)](#)

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)*

## PART 4

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

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Repayments of student awards and interest capitalised on student loans	Expenditure of the Student Awards Agency for Scotland
2. Income from the Graduate Endowment scheme	Expenditure on student support relating to the provision of allowances for living costs and loans
3. Refunds of grants for Regional Selective Assistance	Expenditure on Regional Selective Assistance
4. Rents from land and property; Erskine Bridge toll income	Expenditure on motorways and trunk roads
5. Any sums accruing as a result of the dissolution of Scottish Transport Group	Payments to former members of Scottish Transport Group pensions schemes
[ <sup>F46</sup> 6. Electricity Statutory Consent fees	Expenditure on the administration of consent for the provision of energy]
[ <sup>F47</sup> 7. Sums accruing from Enterprise and Lifelong Learning related activities	Expenditure on Enterprise and Lifelong Learning related activities]
Overall amount: [ <sup>F45</sup> £42,425,000]	

#### **Annotations:**

#### **Amendments (Textual)**

- F45** Word in sch. 2 Pt. 4 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(4)(d)(ii)**
- F46** Words in sch. 2 Pt. 4 inserted (9.2.2006) by [The Budget \(Scotland\) Act 2005 Amendment Order 2006 \(S.S.I. 2006/56\)](#), arts. 1, **2(4)(d)(i)**
- F47** Words in sch. 2 Pt. 4 inserted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(4)(d)(i)**

## PART 5

### SCOTTISH EXECUTIVE HEALTH DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Charges to private patients; income generation schemes; charges for the processing of plasma for the Department of Health, Social Services and Public Safety Northern Ireland; handling charges for blood products; sales of antibodies and	Expenditure on hospital and community health services
Overall amount: [ <sup>F48</sup> £2,000,000,000]	

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*Changes to legislation:* There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)

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related products; repayments of Project 2000 bursaries; National Insurance contributions

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

Expenditure on family health services

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

Expenditure on other health services

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

Expenditure on community care

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Overall amount: [F48£2,000,000,000]

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**Annotations:**

**Amendments (Textual)**

**F48** Word in sch. 2 Pt. 5 substituted (9.2.2006) by [The Budget \(Scotland\) Act 2005 Amendment Order 2006 \(S.S.I. 2006/56\)](#), arts. 1, **2(4)(e)**

**PART 6**

SCOTTISH EXECUTIVE JUSTICE DEPARTMENT

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<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

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Overall amount: [F49£48,000,000]

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)*

4. General income of the [ <sup>F50</sup> Scottish Fire Services College] , including that from fire-related and other organisations which use the [ <sup>F51</sup> college's] teaching and conference facilities on a repayment basis	Expenditure of the [ <sup>F50</sup> Scottish Fire Services College]
5. Civil [ <sup>F52</sup> contingencies] income from sale of surplus and obsolete equipment; course income; rents from other bodies using radio masts or stations owned by the Scottish Executive	Expenditure on civil defence (including grants)
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
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>F53</sup> 10. Income from criminal record checks carried out by Disclosure Scotland	Expenditure on police services]
Overall amount: [ <sup>F49</sup> £48,000,000]	

#### Annotations:

##### Amendments (Textual)

- F49** Word in sch. 2 Pt. 6 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(4)(e)**
- F50** Words in sch. 2 Pt. 6 substituted (2.8.2005) by The Fire (Scotland) Act 2005 (Consequential Modifications and Amendments) Order 2005 (S.S.I. 2005/383), art. 1, **sch. 1 para. 12(3)(a)**
- F51** Word in sch. 2 Pt. 6 substituted (2.8.2005) by The Fire (Scotland) Act 2005 (Consequential Modifications and Amendments) Order 2005 (S.S.I. 2005/383), art. 1, **sch. 1 para. 12(3)(b)**
- F52** Word in sch. 2 Pt. 6 substituted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(4)(f)(i)**
- F53** Words in sch. 2 Pt. 6 inserted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(4)(f)(ii)**

## 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;	Scottish Executive core departments running costs
Overall amount: [ <sup>F54</sup> £16,500,000]	

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*Changes to legislation:* There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)

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income from the Statistical Office of the European Union; discounts; recoveries of legal costs; income from payment for services and recovery of other costs; New Deal income; profit from sale of surplus capital assets; recoveries from the National Insurance Fund; repayments of loans made to members of staff for house purchase; rent from minor occupiers; European Fast Stream income

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

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Overall amount: [F54£16,500,000]

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**Annotations:**

**Amendments (Textual)**

**F54** Word in [sch. 2 Pt. 7](#) substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, [2\(4\)\(f\)](#)

## 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; royalties from sales on the Internet; reappportioned income from minor occupiers	Expenditure on Records Enterprise
2. Income from sales of records services; reappportioned income from minor occupiers	Registration expenditure
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 sales of Census and other geographical information; sales of population statistics; reappportioned income from minor occupiers	Expenditure on Census and population statistics

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Overall amount: [F55£5,200,000]

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)*

**Annotations:**

**Amendments (Textual)**

- F55** Word in sch. 2 Pt. 8 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(4)(g)**

**PART 9**

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 Register Archives Collection	Running costs of the National Archives of Scotland
Overall amount: [ <sup>F56</sup> £900,000]	

**Annotations:**

**Amendments (Textual)**

- F56** Word in sch. 2 Pt. 9 substituted (9.2.2006) by [The Budget \(Scotland\) Act 2005 Amendment Order 2006 \(S.S.I. 2006/56\)](#), arts. 1, **2(4)(i)**

**PART 10**

SCOTTISH EXECUTIVE FINANCE AND CENTRAL SERVICES DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from marketing	Expenditure on marketing
2. Income in respect of legal costs recovered by the Local Government Boundary Commission	Payments to the Local Government Boundary Commission
3. Administration charges in respect of services undertaken by the Scottish Public Pensions Agency	Running costs of the Scottish Public Pensions Agency
4. Recovery of grant awarded to councils under the Bellwin scheme covering floods, storms, and other emergencies	Expenditure on floods, storms and other emergencies
Overall amount: [ <sup>F57</sup> £50,000]	

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*Changes to legislation:* There are currently no known outstanding effects  
for the Budget (Scotland) Act 2005. (See end of Document for details)

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**Annotations:**

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**Amendments (Textual)**

- F57** Word in sch. 2 Pt. 10 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(4)(h)**

**PART 11**

SCOTTISH EXECUTIVE (SCOTTISH TEACHERS' AND NHS PENSION SCHEMES)

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**Type of accruing resources**

**Purpose**

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: [<sup>F58</sup>£1,500,000,000]

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**Annotations:**

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**Amendments (Textual)**

- F58** Word in sch. 2 Pt. 11 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(4)(i)**

**PART 12**

CROWN OFFICE AND PROCURATOR FISCAL SERVICE

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**Type of accruing resources**

**Purpose**

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

Running costs of the Crown Office and Procurator Fiscal Service

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Overall amount: [<sup>F59</sup>£300,000]

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**Annotations:**

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**Amendments (Textual)**

- F59** Word in sch. 2 Pt. 12 substituted (9.2.2006) by [The Budget \(Scotland\) Act 2005 Amendment Order 2006 \(S.S.I. 2006/56\)](#), arts. 1, **2(4)(l)**

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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)*

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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 including measures to support the development of the recreational and educational potential of those forests, to provide access to those forests, to improve the environmental, conservation and amenity values of those forests; maximising the financial returns on the assets of the national forests in Scotland through wood production and by developing the commercial	[ <sup>F60</sup> £76,828,000]	Miscellaneous income	£500,000



*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)*

opportunities; administrative costs			
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>F61</sup> £11,082,000]	Miscellaneous income	£100
3. For use by the Scottish Parliamentary Corporate Body on ongoing costs associated with the administration and operation of the Scottish Parliament; payments in respect of the functions of the Scottish Parliamentary Standards Commissioner, the Scottish Public Services Ombudsman, the Scottish Information Commissioner and the Commissioner for Children and Young People in Scotland; [ <sup>F62</sup> and the Commissioner for Public Appointments in Scotland;] any other payments relating to the Scottish Parliament	[ <sup>F63</sup> £96,971,000]	Miscellaneous income and capital receipts	£100
4. For use by Audit Scotland, including assistance and support to the Auditor	[ <sup>F64</sup> £8,141,000]	Income from sale of IT equipment	[ <sup>F65</sup> £5,000]

*Changes to legislation: There are currently no known outstanding effects  
for the Budget (Scotland) Act 2005. (See end of Document for details)*

General for Scotland  
and the Accounts  
Commission for  
Scotland and other  
audit work for public  
bodies

**Annotations:**

**Amendments (Textual)**

- F60** Word in sch. 3 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(5)(i)**
- F61** Word in sch. 3 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(5)(ii)**
- F62** Words in sch. 3 inserted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(5)(a)**
- F63** Word in sch. 3 substituted (17.3.2006) by The Budget (Scotland) Act 2005 Amendment (No. 2) Order 2006 (S.S.I. 2006/162), arts. 1, **2(5)(iii)**
- F64** Word in sch. 3 substituted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(5)(b)(iv)**
- F65** Word in sch. 3 substituted (9.2.2006) by The Budget (Scotland) Act 2005 Amendment Order 2006 (S.S.I. 2006/56), arts. 1, **2(5)(c)**

**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: £100

**PART 2**

FOOD STANDARDS AGENCY

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

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2005. (See end of Document for details)*

1. Recovery of costs from Radioactive Site Operators in relation to the Food Standards Agency's role in assessing the impact of proposed radioactive waste disposal authorisations on the food chain; income from sale of publications and income generation schemes	Expenditure of the Food Standards Agency in or as regards Scotland
2. Income from industry levied charges in respect of statutory veterinary services and inspections undertaken by the Meat Hygiene Service	Expenditure of the Food Standards Agency in or as regards Scotland in supporting the provision of the Meat Hygiene Service
Overall amount: £100	

### PART 3

#### SCOTTISH PARLIAMENTARY CORPORATE BODY

<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>F66</sup> £1,500,000]	

#### Annotations:

##### Amendments (Textual)

**F66** Word in *sch. 4 Pt. 3* substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006 \(S.S.I. 2006/162\)](#), arts. 1, **2(6)**

### 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: [ <sup>F67</sup> £20,000,000]	

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*Changes to legislation: There are currently no known outstanding effects  
for the Budget (Scotland) Act 2005. (See end of Document for details)*

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**Annotations:**

**Amendments (Textual)**

**F67** Word in sch. 4 Pt. 4 substituted (9.2.2006) by [The Budget \(Scotland\) Act 2005 Amendment Order 2006](#) (S.S.I. 2006/56), arts. 1, **2(6)(b)**

**SCHEDULE 5**

*(introduced by section 5)*

**BORROWING BY CERTAIN STATUTORY BODIES**

<i><b>Enactment</b></i>	<i><b>Amount</b></i>
1. Section 7 of the Housing (Scotland) Act 1988 (c. 43) (Scottish Homes)	Nil
2. Section 25 of the Enterprise and New Towns (Scotland) Act 1990 (c. 35) (Scottish Enterprise)	£10,000,000
3. Section 26 of that Act (Highlands and Islands Enterprise)	£1,000,000
4. Section 42 of the Water Industry (Scotland) Act 2002 (asp 3) (Scottish Water)	[ <sup>F68</sup> £222,123,000]
5. Section 48 of the Environment Act 1995 (c. 25) (Scottish Environment Protection Agency)	Nil

**Annotations:**

**Amendments (Textual)**

**F68** Word in sch. 5 substituted (17.3.2006) by [The Budget \(Scotland\) Act 2005 Amendment \(No. 2\) Order 2006](#) (S.S.I. 2006/162), arts. 1, **2(7)**

**Changes to legislation:**

There are currently no known outstanding effects for the Budget (Scotland) Act 2005.