



# Budget (Scotland) Act 2007

## 2007 asp 9

**The Bill for this Act of the Scottish Parliament was passed by the Parliament on 14th February 2007 and received Royal Assent on 20th March 2007**

An Act of the Scottish Parliament to make provision, for financial year 2007/08, 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 2008/09, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

### PART 1

#### FINANCIAL YEAR 2007/08

##### *Use of resources*

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

- (1) Resources other than accruing resources may, in financial year 2007/08, 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 2007/08, 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 2007/08, 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 2007/08, 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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- (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 2007/08, 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 2007/08, 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 2007/08, 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 2007/08, 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 2007/08 are—

- (a) in relation to the Scottish Administration, £26,145,154,000,
- (b) in relation to the Forestry Commissioners, £66,349,000,
- (c) in relation to the Food Standards Agency, £10,671,000,
- (d) in relation to the Scottish Parliamentary Corporate Body, £82,872,000,
- (e) in relation to Audit Scotland, £6,585,000.

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

- (1) This section applies where, in financial year 2007/08, 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 2007/08 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).

### **PART 2**

#### **FINANCIAL YEAR 2008/09**

#### **6 Emergency arrangements: overall cash authorisations**

- (1) This section applies if, at the beginning of financial year 2008/09, there is no overall cash authorisation for that year for the purposes of section 4(2) of the 2000 Act.
- (2) Until there is in force a Budget Act providing such authorisation, there is to be taken to be an overall cash authorisation for each calendar month of that year in relation to each of—
  - (a) the Scottish Administration, and
  - (b) the direct-funded bodies,

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of an amount determined in accordance with subsection (3) of this section; and section 4 of the 2000 Act has effect accordingly.

- (3) That amount is whichever is the greater of—
- (a) one-twelfth of the amount specified in section 3 in relation to the Scottish Administration or, as the case may be, the direct-funded body in question, and
  - (b) the amount paid out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998 (c. 46) in the corresponding calendar month of financial year 2007/08 for or in connection with expenditure of the Scottish Administration or that body.
- (4) Subsection (2) is subject to any provision made by Budget Act for financial year 2008/09.

### 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 2007/08) of the Budget (Scotland) Act 2006 (asp 5) 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 2007/08.
- (3) References in this Act to the direct-funded bodies are references to the bodies mentioned in section 3(b) to (e) of this Act; and references to a direct-funded body are references to any of those bodies.
- (4) Except where otherwise expressly provided, expressions used in this Act and in the 2000 Act have the same meanings in this Act as they have in that Act.

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**10 Short title**

This Act may be cited as the Budget (Scotland) Act 2007.

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## SCHEDULE 1

*(introduced by section 1)*

## THE SCOTTISH ADMINISTRATION

<i>Purpose</i>	<i>Amount of resources other than accruing resources</i>	<i>Type of accruing resources</i>	<i>Amount of accruing resources</i>
1. For use by the Scottish Ministers (through the 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	£938,076,000	Sale of surplus land, buildings and equipment; sale of holdings to existing tenants; repayment of loans by Scottish Water	£10,900,000

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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 and the Water Industry Commission for Scotland and the Drinking Water Quality Regulator for Scotland)

2. For use by the Scottish Ministers (through the Scottish Executive Development Department) on housing subsidies; Communities Scotland; new housing partnerships and community ownership; sponsorship of Energy Action Scotland; repayment of debt and any associated costs; other expenditure, contributions and grants relating to housing; departmental research and publicity and other central services; sites for gypsies and travellers; residual grants to housing associations; grants for the Community Regeneration Fund and other services; other regeneration initiatives; programmes promoting social inclusion; other sundry services in	£1,323,561,000	Sale of property, land and equipment; repayment of loans	£100
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connection with the environment; planning; grants to voluntary organisations and other costs associated with the voluntary and charitable sectors; expenditure relating to equality issues; Scottish Building Standards Agency

3. For use by the Scottish Ministers (through the Scottish Executive Education Department) on schools; training and development of teachers; educational research, development and promotion; international and other educational services; HM Inspectors of Education; childcare; associated social work services; Social Work Inspection Agency; sport; support for the cultural heritage of Scotland, including the Gaelic language; tourism; cultural organisations; architecture; Historic Scotland; central government grants to non-departmental public bodies and local authorities	£1,094,349,000	Sale of surplus land, buildings and equipment	£100
4. For use by the Scottish Ministers (through the Scottish Executive Enterprise, Transport and Lifelong Learning Department) on grant	£5,253,742,000	Repayment of voted loans (capital) by Scottish Enterprise and Caledonian Maritime Assets Ltd; the repayment of Student Loans;	£48,600,000



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

sale of property, land and equipment; repayment of loans by the Tay Bridge Joint Board and by Independent Piers and Harbours Trusts

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

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

£8,848,314,000

Sale of land, buildings, vehicles, equipment and property

£12,100,000

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care; welfare food;  
the Scottish Drugs  
Challenge Fund;  
Mental Health  
Tribunal for Scotland;  
payments to the  
Skipton Fund; other  
health services

6. For use by the           £1,671,921,000

Scottish Ministers  
(through the Scottish  
Executive Justice  
Department) on  
legal aid (including  
administration);  
criminal injuries  
compensation  
(including  
administration);  
certain services  
relating to crime  
including the Parole  
Board for Scotland;  
the Scottish Prison  
Service; the Scottish  
Prisons Complaints  
Commission; the  
Scottish Criminal  
Cases Review  
Commission; the  
Risk Management  
Authority; the  
Scottish Police  
Services Authority  
and other police  
services (including  
grants to local  
authorities) and  
superannuation  
of police on  
secondment; fire  
and rescue services  
(including Scottish  
Fire Services College  
and superannuation  
and grants to local  
authorities); civil  
contingencies;  
measures in relation  
to antisocial  
behaviour; measures  
in relation to drug

Sale of police           £2,800,000  
vehicles; sale  
of prison land,  
buildings, staff  
quarters, vehicles,  
equipment and  
property

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

7. For use by the Scottish Ministers on administrative costs and operational costs; costs of providing continuing services to the Scottish Parliament; costs associated with the functions of the Queen's Printer for Scotland	£251,565,000	Income from sale of surplus capital assets	£35,000
8. For use by the Registrar General of Births, Deaths and Marriages for Scotland (through the General Register Office for Scotland) on administrative costs and operational costs	£10,324,000		
9. For use by the Scottish Ministers and the Keeper of the Records of Scotland (through the National Archives of Scotland) on administrative costs and operational costs (including the	£10,068,000		

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conversion of the  
sasine records to  
digital images)

10. For use by the           £8,060,906,000

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 and grant  
assistance in relation

to modernising  
government and

efficient government;  
data sharing

and standards;  
international relations

and development  
assistance;

expenditure in  
relation to running

costs of the Crown  
Office and Procurator

Fiscal Service  
Inspectorate

11. For use by the           £2,006,670,000

Scottish Ministers on

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

12. For use by the Lord Advocate (through the Crown Office, the Procurator Fiscal Service and the office of Queen's and Lord Treasurer's Remembrancer) on administrative costs, including costs relating to the office of Queen's and Lord Treasurer's Remembrancer, fees paid to temporary procurators fiscal, witness expenses, victim expenses where applicable and other costs associated with Crown prosecutions and cases brought under the Proceeds of Crime Act 2002	£100,579,000	Sale of surplus assets	£100
13. For use by the Office of the Scottish Charity Regulator on administrative costs and operational costs	£3,600,000		

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## SCHEDULE 2

*(introduced by section 1)*

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

#### PART 1

#### SCOTTISH EXECUTIVE ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

<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
2. Sale of carcasses; repayment of loans under Crofting Building Loan Scheme; bond fees and insurance; receipts from the Meat and Livestock Commission under Ministerial Direction	Related rural development expenditure
3. Contributions under the superannuation scheme for the Scottish Agricultural College and Agricultural and Biological Research Institutes; rents and wayleaves; recovery of costs in connection with land drainage; fees for Common Agricultural Policy Scheme appeals; sales of produce; charges under livestock schemes; pension contributions from members of the Crofters Commission and the Deer Commission; charges for cattle passports; charges for relevant publications and statistics	Related agricultural services expenditure
4. Repayment of loans to harbour authorities; charges for relevant publications and statistics	Related fisheries expenditure
5. Charges for plant health and control work, seed and variety testing and pesticides work; sales of produce; charges for advisory visits, certifications, testing plants, animals and fish; charges for hire of equipment, publications and statistics	Related Scottish Agricultural Science Agency (SASA), Fisheries Research Services (FRS) and Scottish Fisheries Protection Agency (SFPA) expenditure
6. Income of SASA, FRS and SFPA from services provided to external customers	SASA, FRS and SFPA expenditure
7. Sale of research results and publications; charges for licences under the Food and Environment Protection Act 1985	Expenditure on environmental services
8. Repayment of loans	Expenditure on Scottish Water
Overall amount: £520,000,000	

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## 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	Communities Scotland expenditure
3. Recovery of unused grant from voluntary organisations	Expenditure on voluntary sector
4. Recovery of grant awarded to local authorities and Registered Social Landlords under the New Housing Partnerships initiative and Community Ownership	Expenditure on housing
5. Income from local authorities in respect of right to buy sales following housing stock transfer	Expenditure on housing
6. Receipts from local authorities arising out of housing stock transfers	Repayment of local authority housing debt and associated costs
7. Fees for functions carried out by the Scottish Building Standards Agency	Expenditure of the Scottish Building Standards Agency
8. Communities Scotland receipts from interest on loans	Expenditure on housing
9. Recovery of unused regeneration monies	Expenditure on regeneration
Overall amount: £100	

## 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. 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
Overall amount: £25,989,000	



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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: £25,989,000

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#### 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. Electricity Statutory Consent fees	Expenditure on the administration of consents for the provision of energy
5. Rents from land and property	Expenditure on motorways and trunk roads
6. Any sums accruing as a result of the dissolution of Scottish Transport Group	Payments to former members of Scottish Transport Group pensions schemes
7. Sums accruing from Enterprise and Lifelong Learning related activities	Expenditure on Enterprise and Lifelong Learning related activities
8. Income from European Union including the European Social Fund and the European Regional Development Fund	Expenditure on European Union eligible support

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Overall amount: £286,600,000

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#### 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 related products; repayments of Project 2000 bursaries; National Insurance contributions	Expenditure on hospital and community health services

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Overall amount: £1,595,000,000

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2. Prescription charges collected by dispensing doctors, pharmacists, Health Boards and appliance suppliers; sales of prescription pre-payment certificates; payments under the Pharmaceutical Price Regulation Scheme; rental of national health service properties; charges collected by dental practitioners and ophthalmologists; recovery of charges from patients, dispensing contractors and practitioners	Expenditure on family health services
3. Sales of publications; fees for conferences and courses; royalties from projects developed with departmental assistance; sales of vitamin drops and tablets at national health service clinics; other miscellaneous income	Expenditure on other health services
4. Income from fees charged by the Scottish Commission for the Regulation of Care	Expenditure on community care
Overall amount: £1,595,000,000	

## 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; receipts from fixed penalty notices	Expenditure on police services
3. Income from criminal records checks carried out by Disclosure Scotland	Expenditure on police services
4. Income from sale of prison-manufactured goods, services and other industries income; various income including income from land and buildings	Expenditure of the Scottish Prison Service
5. 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 of the Scottish Fire Services College
Overall amount: £29,571,000	

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6. Civil contingencies income from sale of surplus and obsolete equipment; course income; rents from other bodies using radio masts or stations owned by the Scottish Executive	Expenditure on civil contingencies (including grants)
7. Superannuation contributions collected by the Scottish Legal Aid Board	Expenditure on legal aid
8. Income from cinematography exemption certificate fees and criminal statistics and other miscellaneous receipts	Miscellaneous expenditure
9. Fees for civil cases; rent from minor occupiers	Expenditure of the Scottish Court Service
10. Income from sequestration	Expenditure on the Accountant in Bankruptcy

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Overall amount: £29,571,000

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## 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 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 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

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Overall amount: £14,800,000

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## PART 8

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

<i>Type of accruing resources</i>	<i>Purpose</i>
Overall amount: £5,200,000	

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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 sales of Census and other geographical information; sales of population statistics; reappportioned income from minor occupiers	Expenditure on Census and population statistics
Overall amount: £5,200,000	

## 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: £1,000,000	

## 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
Overall amount: £100	

*Status: Point in time view as at 20/03/2007.*

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2007. (See end of Document for details)*

4. Recovery of grant awarded to local authorities under the Bellwin scheme covering floods, storms, and other emergencies	Expenditure on floods, storms and other emergencies
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Overall amount: £100

## PART 11

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

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Contributions in respect of teachers' and national health service superannuation	Expenditure on teachers' and national health service superannuation

Overall amount: £1,634,155,000

## PART 12

### 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; minor miscellaneous income; profit on sale of surplus capital assets	Running costs of the Crown Office and Procurator Fiscal Service

Overall amount: £275,000

## 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	£84,402,000	Miscellaneous income	£500,000

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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

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	£10,771,000	Miscellaneous income	£100
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3. For use by the Scottish Parliamentary Corporate Body on ongoing costs associated with the administration and operation of the Scottish Parliament; payments in respect of the functions of the Scottish Parliamentary Standards Commissioner, the Commissioner for Public Appointments in Scotland, the Scottish Public Services Ombudsman, the Scottish Information Commissioner and the Commissioner for Children and Young	£98,234,000	Miscellaneous income and capital receipts	£100
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*Status: Point in time view as at 20/03/2007.**Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2007. (See end of Document for details)*

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	£7,108,000	Income from sale of IT equipment and furniture	£20,000
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#### 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	

*Status: Point in time view as at 20/03/2007.*

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2007. (See end of Document for details)*

## 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
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: £622,000	

## 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, 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	



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*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2007. (See end of Document for details)*

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## SCHEDULE 5

*(introduced by section 5)*

### BORROWING BY CERTAIN STATUTORY BODIES

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<i>Enactment</i>	<i>Amount</i>
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)	£230,800,000
4. Section 48 of the Environment Act 1995 (c. 25) (Scottish Environment Protection Agency)	Nil

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**Status:**

Point in time view as at 20/03/2007.

**Changes to legislation:**

There are currently no known outstanding effects for the Budget (Scotland) Act 2007.