



Budget (Scotland) Act 2014

2014 asp 6

The Bill for this Act of the Scottish Parliament was passed by the Parliament on 5th February 2014 and received Royal Assent on 12th March 2014

An Act of the Scottish Parliament to make provision, for financial year 2014/15, for the use of resources by the Scottish Administration and certain bodies whose expenditure is payable out of the Scottish Consolidated Fund, for the maximum amounts of borrowing by certain statutory bodies and for authorising the payment of sums out of the Fund; to make provision, for financial year 2015/16, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

PART 1

FINANCIAL YEAR 2014/15

Use of resources etc.

1 The Scottish Administration

- (1) The Scottish Administration may use resources in financial year 2014/15 for the purposes specified in column 1 of schedule 1—
 - (a) in the case of resources other than accruing resources, up to the amounts specified in the corresponding entries in column 2 of that schedule,
 - (b) in the case of accruing resources, up to the amounts specified in the corresponding entries in column 3 of that schedule.
- (2) Despite paragraphs (a) and (b) of subsection (1), the resources which may be used for a purpose specified in column 1 may exceed the amount specified in the corresponding entry in column 2 or (as the case may be) column 3 if—
 - (a) in the case of resources other than accruing resources, the first condition is met,
 - (b) in the case of accruing resources, the second condition is met.
- (3) The first condition is that the total resources (other than accruing resources) used in financial year 2014/15 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 2.

Status: Point in time view as at 16/12/2014.

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- (4) The second condition is that the total accruing resources used in financial year 2014/15 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 3.

2 Direct-funded bodies

- (1) A direct-funded body may use resources in financial year 2014/15 for the purposes specified in column 1 of schedule 2 in relation to the body.
- (2) Resources other than accruing resources may be used for those purposes up to the amounts specified in the corresponding entries in column 2 of that schedule.
- (3) Accruing resources may be used for those purposes up to the amounts specified in the corresponding entries in column 3 of that schedule.

3 Borrowing by statutory bodies

In schedule 3, the amounts set out in column 2 are the amounts specified for financial year 2014/15 for the purposes of the enactments listed in the corresponding entries in column 1 (which make provision as to the net borrowing of the statutory bodies mentioned in that column).

The Scottish Consolidated Fund

4 Overall cash authorisations

- (1) For the purposes of section 4(2) of the PFA Act 2000, the overall cash authorisations for financial year 2014/15 are as follows.
- (2) In relation to the Scottish Administration, [^{F1}£32,476,011,000].
- (3) In relation to the direct-funded bodies—
- (a) the Forestry Commissioners, [^{F2}£63,000,000],
 - (b) the Food Standards Agency, £10,800,000,
 - (c) the Scottish Parliamentary Corporate Body, £78,871,000,
 - (d) Audit Scotland, £6,283,000.

Textual Amendments

- F1** Word in s. 4(2) substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **2(a)**
- F2** Word in s. 4(3)(a) substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **2(b)**

5 Contingency payments

- (1) This section applies where, in financial year 2014/15, it is proposed to pay out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998—
- (a) for or in connection with expenditure of the Scottish Administration, a sum which does not fall within the amount specified in section 4(2) in relation to it, or

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- (b) for or in connection with expenditure of a direct-funded body, a sum which does not fall within the amount specified in section 4(3) in relation to the 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 of the sum 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, and
 - (b) it is not reasonably practicable, for reasons of urgency, to amend the overall cash authorisation by an order under section 7.
- (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.

PART 2

FINANCIAL YEAR 2015/16

6 Emergency arrangements

- (1) This section applies if, at the beginning of financial year 2015/16, there is no overall cash authorisation for that year for the purposes of section 4(2) of the PFA Act 2000.
- (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,
 - (b) the direct-funded bodies,of an amount determined under subsection (3).
- (3) That amount is whichever is the greater of—
 - (a) one-twelfth of the amount specified in section 4(2) or (3) in relation to the Scottish Administration or (as the case may be) the direct-funded body in question,
 - (b) the amount paid out of the Scottish Consolidated Fund under section 65(1) (c) of the Scotland Act 1998 in the corresponding calendar month of financial year 2014/15 for or in connection with expenditure of the Scottish Administration or (as the case may be) that direct-funded body.
- (4) Section 4 of the PFA Act 2000 has effect accordingly.
- (5) This section is subject to any provision made by a Budget Act for financial year 2015/16.

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PART 3

MISCELLANEOUS

Amendment and repeal

7 Budget revision orders

- (1) The Scottish Ministers may by order amend—
 - (a) the amounts specified in section 4(2) and (3),
 - (b) schedules 1 to 3.
- (2) An order under this section is subject to the affirmative procedure.

8 Repeal of spent provisions

Part 2 (financial year 2014/15) of the Budget (Scotland) Act 2013 is repealed.

Final provisions

9 Interpretation

- (1) In this Act, the “PFA Act 2000” means the Public Finance and Accountability (Scotland) Act 2000.
- (2) References in this Act to accruing resources in relation to the Scottish Administration or a direct-funded body are to such resources accruing to the Administration or (as the case may be) that body in financial year 2014/15.
- (3) References in this Act to the direct-funded bodies are to the bodies listed in section 4(3) (and references to a direct-funded body are to any of those bodies).
- (4) Except where otherwise expressly provided, expressions used in this Act and in the PFA Act 2000 have the same meanings in this Act as they have in that Act.

10 Commencement

This Act comes into force on the day after Royal Assent.

11 Short title

The short title of this Act is the Budget (Scotland) Act 2014.

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SCHEDULE 1

(introduced by section 1)

THE SCOTTISH ADMINISTRATION

| <i>Purposes</i> | <i>Amount of resources (other than accruing resources)</i> | <i>Amount of accruing resources</i> |
|--|--|-------------------------------------|
| | £ | £ |
| 1. Through their Culture and External Affairs portfolio, for use by the Scottish Ministers on: support for the arts, culture and creativity in Scotland; cultural organisations; the creative industries; Historic Scotland; central government grants to non-departmental public bodies, local authorities and other bodies and organisations; international relations; development assistance. | [^{F3} 195,417,000] | 40,000,000 |
| 2. Through their Finance, Employment and Sustainable Growth portfolio, for use by the Scottish Ministers on: the running and capital costs of the Scottish Public Pensions Agency; expenditure on committees, commissions and other portfolio services; expenditure and grant assistance in relation to public service reform and efficiency; funding of strategic contracts to increase the resilience and capacity of third sector organisations; planning; architecture; building standards; tourism; grant in aid for Scottish Enterprise and Highlands and Islands Enterprise; industry and technology grants; energy-related activities; central government grants to local authorities; sundry enterprise-related activities; the Accountant in Bankruptcy. | [^{F4} 471,261,000] | 186,000,000 |

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| <p>3. Through their Health and Wellbeing portfolio, for use by the Scottish Ministers on: hospital and community health services; family health services; community care; social care; welfare food (Healthy Start); payments to the Skipton Fund; other health services</p> <p><small>F5</small></p> <p>....</p> | <p>[^{F6}12,031,738,000]</p> | <p>2,050,000,000</p> |
| <p>4. Through their Education and Lifelong Learning portfolio, for use by the Scottish Ministers on: schools; training and development of teachers; educational research, development and promotion; the Gaelic language; Bìòrd na Gàidhlig; Gaelic Media Service (MG Alba); qualifications assessment and skills; funding of Education Scotland, Disclosure Scotland and Additional Support Needs Tribunals for Scotland; childcare, including care for vulnerable children; youth work, including youth justice and associated social work services; central government grants to local authorities; grant in aid for the Scottish Further and Higher Education Funding Council,</p> <p><small>F7</small></p> <p>..., Scottish Qualifications Authority, Children's Hearings Scotland, Scottish Children's Reporter Administration and Scottish Social Services Council; funding for the Student Awards Agency for Scotland and related costs, including the Student Loan Scheme; Enterprise in Education;</p> <p><small>F7</small></p> <p>... activities associated with the Chief Scientific Adviser</p> | <p>[^{F8}2,814,840,000]</p> | <p>179,000,000</p> |

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for Scotland; international and other educational services; the provision of Education Maintenance Allowances and funding for international college and university activities; sundry lifelong learning activities.

5. Through their Justice portfolio, for use by the Scottish Ministers on: legal aid, including the running costs of the Scottish Legal Aid Board; criminal injuries compensation (including administration); certain services relating to crime, including the Parole Board for Scotland; the Scottish Prison Service; the Scottish Criminal Cases Review Commission; the Risk Management Authority; the Scottish Police Authority and Police Investigations and Review Commissioners; additional police services; the Scottish Fire and Rescue Service; the payment of police and fire pensions; Scottish Resilience; central government grants to local authorities for Criminal Justice Social Work; measures to create safer and stronger communities; measures in relation to drug abuse and treatment; the Scottish Tribunal Service; miscellaneous services relating to the administration of justice; residential accommodation for children; community justice services; court services, including judicial pensions; certain legal services; costs and fees in connection with legal proceedings^[F9]; expenditure in relation to the running costs of Her Majesty's Chief

[F10]2,468,868,000]

39,700,000

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Inspector of Prosecution in
 Scotland].

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| <p>6. Through their Rural Affairs^{F11}, Food] and the Environment portfolio, for use by the Scottish Ministers on: market support, including grants in relation to agriculture; support for agriculture in special areas, including grants for rural development; rural development generally; 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; core marine functions involving scientific research, compliance, policy and management of Scotland's seas, representing Scotland's interests in relation to common fisheries policy, international fisheries negotiation and aquaculture and freshwater policy, administration of all marine consents required for depositing substances at sea, coastal protection and offshore renewables, grants and other assistance to the Scottish fisheries sector; natural heritage; environment protection; rural affairs; support for crofting communities, including the crofting environment; other environmental expenditure; flood prevention; coastal protection; air quality monitoring; climate change</p> | <p>[^{F12}516,797,000]</p> | <p>602,100,000</p> |
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activities, including the Land Managers' Renewables Fund; water grants, including funding for the Drinking Water Quality Regulator for Scotland; digital and broadband technology.

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| 7. Through their Infrastructure, Investment and Cities portfolio, for use by the Scottish Ministers on: support for the running costs of Scottish Futures Trust Limited; support for passenger rail services, rail infrastructure and associated rail services; support for the development and delivery of concessionary travel schemes; funding for major public transport projects; the running costs of Transport Scotland; funding for the Strategic Transport Projects Programme; funding for travel information services; the maintenance and enhancement of the trunk road infrastructure; support for ferry services, loans and grants relating to vessel construction, grants for pier and other infrastructure and funding for road equivalent tariff fares; support for Highlands and Islands Airports Limited; support for air services and funding for the Air Discount Scheme; support for the bus industry; support for the Forth Estuary Transport Authority and Tay Road Bridge Joint Board; support for the freight industry; support for Scottish Canals; funding to promote sustainable and active travel; contributing to the running costs of Regional Transport Partnerships and other bodies associated with the transport sector; | [^{F14} 2,931,099,000] | 230,000,000 |
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funding for road safety; costs in relation to funding the office of the Scottish Road Works Commissioner; loans to Scottish Water and Scottish Water Business Stream Holdings Limited; water grants, including to the Water Industry Commission for Scotland; housing subsidies and guarantees; Energy Assistance Package; Home Insulation Schemes; repayment of debt and any associated costs; other expenditure, contributions and grants relating to housing; activities relating to homelessness; research and publicity and other portfolio services; grants to local authorities and registered social landlords; loans to individuals; community engagement; regeneration programmes; grants for Vacant and Derelict Land Fund; loans to organisations; telecommunications infrastructure; European Structural Fund grants to the Enterprise Networks, local authorities, further and higher education institutions, third sector bodies and other eligible bodies and organisations; costs of delivery and evaluation of European Structural Fund; expenditure on corporate and central services; expenditure in relation to the running costs of

F13

... the Office of the Chief Economic Adviser and the Office of the Chief Statistician; expenditure on Protocol; costs associated with referendums; expenditure on strategic communications with various audiences; funding

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of payments for welfare purposes; provision for devolved taxes specified in Part 4A of the Scotland Act 1998, including collection and management.

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| 8. Through their Local Government portfolio, for use by the Scottish Ministers on: revenue support grants and payment to local authorities of non-domestic rates in Scotland; other local authority grants and special grants relating to council tax and spend-to-save scheme; housing support grant; other services, including payments under the Bellwin scheme covering floods, storms and other emergencies. | [^{F15} 10,353,253,000] | Nil |
| 9. For use by the Scottish Ministers on: pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes. | [^{F16} 3,589,344,000] | [^{F17} 2,000,000,000] |
| 10. For use by the Scottish Ministers on: operational and administrative costs; costs of providing services to the Scottish Parliament; costs associated with the functions of the Queen's Printer for Scotland. | [^{F18} 198,697,000] | 18,100,000 |
| 11. Through the National Records of Scotland, for use by the Scottish Ministers, the Registrar General of Births, Deaths and Marriages for Scotland and the Keeper of the Records of Scotland on: operational and administrative costs (including costs associated with running the ScotlandsPeople Centre). | 19,790,000 | 9,800,000 |
| 12. For use by the Lord Advocate, through the Crown Office and Procurator | 108,700,000 | 2,000,000 |

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| <p>Fiscal Service (and the office of Queen's and Lord Treasurer's Remembrancer), on: operational and administrative costs; fees paid to temporary procurators fiscal; witness expenses; victim expenses where applicable; other costs associated with Crown prosecutions and cases brought under the Proceeds of Crime Act 2002; special payments made in relation to intestate estates which fall to the Crown as ultimate heir.</p> | | |
| 13. For use by the Scottish Court Service on: operational and administrative costs. | 72,349,000 | 35,000,000 |
| 14. For use by the Office of the Scottish Charity Regulator on: operational and administrative costs. | 3,000,000 | Nil |
| 15. For use by the Scottish Housing Regulator on: operational and administrative costs. | 4,000,000 | Nil |
| [^{F19} 16. Through their Commonwealth Games, Sport, Equalities and Pensioners' Rights portfolio, for use by Scottish Ministers on: sportscotland; delivery and legacy of the 2014 Commonwealth Games; expenditure relating to equality issues. | [^{F20} 230,234,000] | [^{F21} 10,000,000] |
| 17. Through their Training, Youth and Women's Employment portfolio, for use by Scottish Ministers on: grant in aid for Skills Development Scotland; funding activities for young people to develop skills in connection with training and work.] | [^{F22} 250,673,000] | [^{F23} nil] |
| Total of amounts of resources: | [^{F24}36,260,060,000] | [^{F25}5,401,700,000] |

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Textual Amendments

- F3** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(a)**
- F4** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(b)**
- F5** Words in sch. 1 deleted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(2)(a)**
- F6** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(c)**
- F7** Words in sch. 1 deleted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(2)(b)**
- F8** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(d)**
- F9** Words in sch. 1 added (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(2)(c)**
- F10** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(e)**
- F11** Word in sch. 1 inserted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(2)(d)**
- F12** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(f)**
- F13** Words in sch. 1 deleted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(2)(e)**
- F14** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(g)**
- F15** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(h)**
- F16** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(i)**
- F17** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(4)(a)**
- F18** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(j)**
- F19** Words in sch. 1 added (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(2)(f)**
- F20** Word in sch. 1 inserted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(k)**
- F21** Word in sch. 1 inserted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(4)(b)**
- F22** Word in sch. 1 inserted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(l)**
- F23** Word in sch. 1 inserted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(4)(c)**
- F24** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(3)(m)**
- F25** Word in sch. 1 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **3(4)(d)**

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SCHEDULE 2

(introduced by section 2)

DIRECT-FUNDED BODIES

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Amount of accruing resources</i> |
|--|--|-------------------------------------|
| | <i>£</i> | <i>£</i> |
| 1. For use by the Forestry Commissioners in or as regards Scotland on: the promotion of forestry in Scotland, including advising on the development and delivery of forestry policy, regulating the forestry sector and supporting it through grants; managing the national forest estate in Scotland; administrative costs. | [^{F26} 63,100,000] | 21,100,000 |
| 2. For use by the Food Standards Agency in or as regards Scotland on: operational and administrative costs, including research, monitoring and surveillance and public information and awareness relating to food safety and standards. | 10,900,000 | Nil |
| 3. For use by the Scottish Parliamentary Corporate Body on: operational and administrative costs of the Scottish Parliament; payments in respect of the Commissioner for Ethical Standards in Public Life in Scotland, the Standards Commission for Scotland, the Scottish Public Services Ombudsman, the Scottish Information Commissioner, the Scottish Commission for Human Rights and the Commissioner for Children and Young People in Scotland; payments to the Electoral Commission for costs associated with the Scottish independence | 90,835,000 | 1,000,000 |

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referendum in 2014; any other payments relating to the Scottish Parliament.

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| 4. For use by Audit Scotland on: the exercise of its functions, including assistance and support to the Auditor General for Scotland and the Accounts Commission for Scotland; other audit work for public bodies; payment of pension to the former Auditor General for Scotland; payment of pensions to former Local Government Ombudsmen and their staff. | 6,601,000 | 22,000,000 |
|---|-----------|------------|

Textual Amendments

F26 Word in sch. 2 substituted (16.12.2014) by [The Budget \(Scotland\) Act 2014 Amendment Order 2014 \(S.S.I. 2014/363\)](#), arts. 1(1), **4(2)**

SCHEDULE 3

(introduced by section 3)

BORROWING BY STATUTORY BODIES

| <i>Enactment</i> | <i>Amount</i> |
|---|---------------|
| | <i>£</i> |
| 1. Section 25 of the Enterprise and New Towns (Scotland) Act 1990 (Scottish Enterprise). | 10,000,000 |
| 2. Section 26 of that Act (Highlands and Islands Enterprise). | 1,000,000 |
| 3. Section 48 of the Environment Act 1995 (Scottish Environment Protection Agency). | Nil |
| 4. Section 42 of the Water Industry (Scotland) Act 2002 (Scottish Water). | 150,000,000 |
| 5. Section 14 of the Water Services etc. (Scotland) Act 2005 (Scottish Water Business Stream Holdings Limited). | Nil |

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Budget (Scotland) Act 2014.