



# 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.

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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, [<sup>F1</sup>£32,644,274,000].
- (3) In relation to the direct-funded bodies—
- (a) the Forestry Commissioners, [<sup>F2</sup>£58,935,000],
  - (b) the Food Standards Agency, £10,800,000,
  - (c) the Scottish Parliamentary Corporate Body, [<sup>F3</sup>£77,396,000],
  - (d) Audit Scotland, £6,283,000.

### Annotations:

#### Amendments (Textual)

- F1** Word in s. 4(2) substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **2(a)**
- F2** Word in s. 4(3)(a) substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **2(b)**
- F3** Word in s. 4(3)(c) substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **2(c)**

## 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—

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- (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
  - (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.

## <sup>F4</sup>PART 2

### FINANCIAL YEAR 2015/16

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#### **Annotations:**

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

**F4** Pt. 2 repealed (12.3.2015) by [Budget \(Scotland\) Act 2015 \(asp 2\)](#), ss. 8, 10

## 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.

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## **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.

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2014. (See end of Document for details)*

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>
	<i>£</i>	<i>£</i>
1. Through their Culture <sup>[F5]</sup> , Europe] 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.	[ <sup>F6</sup> 194,239,000]	[ <sup>F7</sup> 44,000,000]
2. Through their Finance, <sup>[F8]</sup> Constitution and Economy] 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; [ <sup>F9</sup> digital and broadband technology] ; 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; [ <sup>F10</sup> expenditure on corporate and central services; expenditure in relation to the running	[ <sup>F12</sup> 537,372,000]	186,000,000

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costs of 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;] the Accountant in Bankruptcy<sup>[F11]</sup>; provision for devolved taxes specified in Part 4A of the Scotland Act 1998, including collection and management].

<p>3. Through their <sup>[F13]</sup>Health, Wellbeing and Sport] 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><sup>[F16]</sup>12,355,658,000]</p>	<p>2,050,000,000</p>
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<sup>F14</sup>  
....<sup>[F15]</sup>; sportscotland; delivery and legacy of the 2014 Commonwealth Games]

<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;</p>	<p><sup>[F18]</sup>2,804,001,000]</p>	<p>179,000,000</p>
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grant in aid for the Scottish  
Further and Higher Education  
Funding Council,  
F17

..., 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; ...  
activities associated with the  
Chief Scientific Adviser 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

[<sup>F20</sup>2,573,517,000]

39,700,000

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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<sup>[F19]</sup>; expenditure in relation to the running costs of Her Majesty's Chief Inspector of Prosecution in Scotland].

<p>6. Through their Rural Affairs<sup>[F21]</sup>, 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,</p>	<p>[<sup>F23</sup>462,738,000]</p>	<p>602,100,000</p>
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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  
activities, including the  
Land Managers' Renewables  
Fund; water grants, including  
funding for the Drinking  
Water Quality Regulator for  
Scotland  
F22

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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	[ <sup>F28</sup> 2,251,963,000]	230,000,000
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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; funding for road  
 safety; costs in relation  
 to funding the office of  
 the Scottish Road Works  
 Commissioner; [F24 costs  
 related to public enquiries;]  
 loans to Scottish Water and  
 Scottish Water Business  
 Stream Holdings Limited;  
 water grants, including to the  
 Water Industry Commission  
 for Scotland;

F25

... 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

F26

...  
 F27

....

<p>8. Through their [F29 Social          Justice, Communities          and Pensioners' Rights],          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</p>	<p>[F31 11,273,158,000]</p>	<p>[F32 20,000,000]</p>
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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<sup>[F30]</sup>; funding of strategic contracts to increase the resilience and capacity of third sector organisations; planning; architecture; building standards; 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; funding of payments for welfare purposes; expenditure relating to equality issues].

9. For use by the Scottish Ministers on: pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes.	[ <sup>F33</sup> 3,617,272,000]	[ <sup>F34</sup> 2,000,000,000]
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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.	[ <sup>F35</sup> 199,085,000]	[ <sup>F36</sup> 24,600,000]
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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).	[ <sup>F37</sup> 20,927,000]	9,800,000
12. For use by the Lord Advocate, through the Crown Office and Procurator 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.	[ <sup>F38</sup> 112,480,000]	2,000,000
13. For use by the Scottish Court Service on: operational and administrative costs.	[ <sup>F39</sup> 74,491,000]	[ <sup>F40</sup> 38,000,000]
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.	[ <sup>F41</sup> 4,570,000]	Nil
F42 ...	...	...
[ <sup>F43</sup> 17. Through their [ <sup>F44</sup> Fair Work, Skills and Training] portfolio, for use by Scottish Ministers on: grant in aid for Skills Development Scotland;	[ <sup>F45</sup> 252,402,000]	[ <sup>F46</sup> nil]

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2014. (See end of Document for details)*

funding activities for young people to develop skills in connection with training and work.]

**Total of amounts of resources:**                      [<sup>F47</sup>36,736,873,000]                      [<sup>F48</sup>5,425,200,000]

**Annotations:**

**Amendments (Textual)**

- F5** Word in sch. 1 inserted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(2)(a)**
- F6** Word in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(3)(a)**
- F7** Word in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(4)(a)**
- F8** Words in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(2)(b)(i)**
- F9** Words in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(2)(b)(ii)**
- F10** Words in sch. 1 inserted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(2)(b)(iii)**
- F11** Words in sch. 1 inserted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(2)(b)(iv)**
- F12** Word in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(3)(b)**
- F13** Words in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(2)(c)(i)**
- F14** 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)**
- F15** Words in sch. 1 inserted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(2)(c)(ii)**
- F16** Word in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(3)(c)**
- F17** 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)**
- F18** Word in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(3)(d)**
- 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)(c)**
- F20** Word in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(3)(e)**
- 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(2)(d)**
- F22** Words in sch. 1 deleted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(2)(d)**
- F23** Word in sch. 1 substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(3)(f)**
- F24** Words in sch. 1 inserted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, **3(2)(e)(i)**

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- F25** Words in sch. 1 deleted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(2)(e)(ii)**
- F26** Words in sch. 1 deleted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(2)(e)(iii)**
- F27** 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)**
- F28** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(g)**
- F29** Words in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(2)(f)(i)**
- F30** Words in sch. 1 inserted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(2)(f)(ii)**
- F31** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(h)**
- F32** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(4)(b)**
- F33** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(i)**
- F34** 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)**
- F35** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(j)**
- F36** Word in sch. 1 substituted (20.3.2015) by virtue of The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(4)(c)**
- F37** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(k)**
- F38** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(l)**
- F39** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(m)**
- F40** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(4)(d)**
- F41** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(n)**
- F42** Words in sch. 1 omitted (20.3.2015) by virtue of The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(2)(g)**
- F43** 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)**
- F44** Words in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(2)(h)**
- F45** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(o)**
- F46** 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)**
- F47** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(3)(p)**
- F48** Word in sch. 1 substituted (20.3.2015) by The Budget (Scotland) Act 2014 Amendment Order 2015 (S.S.I. 2015/138), arts. 1, **3(4)(e)**

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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>
	<b>£</b>	<b>£</b>
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.	[ <sup>F49</sup> 59,635,000]	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.	[ <sup>F50</sup> 10,930,000]	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	[ <sup>F51</sup> 90,660,000]	1,000,000

*Changes to legislation: There are currently no known outstanding effects  
 for the Budget (Scotland) Act 2014. (See end of Document for details)*

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

<p>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.</p>	<p>[<sup>F52</sup>8,317,000]</p>	<p>22,000,000</p>
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**Annotations:**

**Amendments (Textual)**

- F49** Word in *sch. 2* substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, [4\(2\)\(a\)](#)
- F50** Word in *sch. 2* substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, [4\(2\)\(b\)](#)
- F51** Word in *sch. 2* substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, [4\(2\)\(c\)](#)
- F52** Word in *sch. 2* substituted (20.3.2015) by [The Budget \(Scotland\) Act 2014 Amendment Order 2015 \(S.S.I. 2015/138\)](#), arts. 1, [4\(2\)\(d\)](#)

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



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**Changes to legislation:** There are currently no known outstanding effects  
for the Budget (Scotland) Act 2014. (See end of Document for details)

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5. Section 14 of the Water Services  
etc. (Scotland) Act 2005 (Scottish Water  
Business Stream Holdings Limited). Nil

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**Changes to legislation:**

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