Budget (Scotland) Act 2007

2007 asp 9

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.

(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, **[**[F1]£28,667,377,000**]**

(b) in relation to the Forestry Commissioners, **[**[F2]£74,649,000**]**

(c) in relation to the Food Standards Agency, **[**[F3]£10,196,000,**]**

(d) in relation to the Scottish Parliamentary Corporate Body, **[**[F4]£81,372,000,**]**

(e) in relation to Audit Scotland, **[**[F5]£9,032,000.**]**

Textual Amendments

F1 Word in s. 3(a) substituted (20.3.2009) by Budget (Scotland) Acts 2007 and 2008 Amendment Order 2009 (S.S.I. 2009/120), arts. 1(1), **2**

F2 Word in s. 3 substituted (5.3.2008) by Budget (Scotland) Act 2007 Amendment Order 2008 (S.S.I. 2008/107), arts. 1(1), **2(2)(b)**

F3 Word in s. 3 substituted (5.3.2008) by Budget (Scotland) Act 2007 Amendment Order 2008 (S.S.I. 2008/107), arts. 1(1), **2(2)(c)**

F4 Word in s. 3 substituted (5.3.2008) by Budget (Scotland) Act 2007 Amendment Order 2008 (S.S.I. 2008/107), arts. 1(1), **2(2)(d)**

F5 Word in s. 3(e) substituted (6.12.2007) by Budget (Scotland) Act 2007 Amendment Order 2007 (S.S.I. 2007/551), arts. 1(1), **2(c)**

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).

[F6]PART 2

FINANCIAL YEAR 2008/09

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Textual Amendments

F6 Pt. 2 repealed (12.3.2008) by Budget (Scotland) Act 2008 (asp 2), **s. 8**

PART 3

MISCELLANEOUS AND SUPPLEMENTARY

Budget revisions

7 Amendment of this Act

(1) The Scottish Ministers may by order made by statutory instrument amend—

(a) the amounts specified in section 3,

(b) schedules 1 to 5.

(2) No order may be made under subsection (1) unless a draft of it has been laid before, and approved by resolution of, the Scottish Parliament.

Supplementary

8 Repeal

Part 2 (financial year 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.

10 Short title

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

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