



Budget (Scotland) Act 2008

2008 asp 2

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The Bill for this Act of the Scottish Parliament was passed by the Parliament on 6th February 2008 and received Royal Assent on 12th March 2008

An Act of the Scottish Parliament to make provision, for financial year 2008/09, 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 2009/10, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

PART 1 S

FINANCIAL YEAR 2008/09

Use of resources

1 The Scottish Administration S

- (1) Resources other than accruing resources may, in financial year 2008/09, 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 2008/09, 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 2008/09, 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 2008/09, be used by the Scottish Administration for the purposes

Status: Point in time view as at 12/03/2008.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)

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 **S**

- (1) Resources other than accruing resources may, in financial year 2008/09, 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 2008/09, 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 2008/09, 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 2008/09, 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 **S**

For the purposes of section 4(2) of the 2000 Act, the overall cash authorisations for financial year 2008/09 are—

- (a) in relation to the Scottish Administration, £26,837,349,000,
- (b) in relation to the Forestry Commissioners, £72,200,000,
- (c) in relation to the Food Standards Agency, £10,500,000,
- (d) in relation to the Scottish Parliamentary Corporate Body, £84,889,000,
- (e) in relation to Audit Scotland, £6,590,000.

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

- (1) This section applies where, in financial year 2008/09, 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 **S**

In schedule 5, the amounts set out in column 2 are the amounts specified for financial year 2008/09 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 **S**

FINANCIAL YEAR 2009/10

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

- (1) This section applies if, at the beginning of financial year 2009/10, 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 2008/09 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 2009/10.

PART 3 S

MISCELLANEOUS AND SUPPLEMENTARY

Budget revisions

7 **Amendment of this Act** S

- (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** S

Part 2 (financial year 2008/09) of the Budget (Scotland) Act 2007 (asp 9) is repealed.

9 **Interpretation** S

- (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 2008/09.
- (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.

Status: Point in time view as at 12/03/2008.

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10 **Short title** **S**

This Act may be cited as the Budget (Scotland) Act 2008.

*Status: Point in time view as at 12/03/2008.**Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)***SCHEDULE 1 S***(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 First Minister's portfolio) on support for the cultural heritage of Scotland, including the Gaelic language; cultural organisations and cultural development; architecture; Historic Scotland; central government grants to non-departmental public bodies, local authorities and other bodies and organisations; international relations and development assistance; expenditure on corporate and central services; expenditure in relation to running costs of Her Majesty's Chief Inspector of Prosecution in Scotland	£255,365,000	Sale of land, buildings and equipment	
2. For use by the Scottish Ministers (through their Finance and Sustainable Growth portfolio) on running and capital costs of the Scottish Public Pensions Agency; expenditure on committees, commissions and other portfolio	£3,469,070,000	Repayment of voted loans (capital) by Scottish Enterprise and Caledonian Maritime Assets Limited; repayment of loans by Independent Piers and Harbours Trusts; repayment of loans by Scottish Water; repayment of public dividend capital; sale	£13,289,000

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services; expenditure and grant assistance in relation to public service reform and efficiency; data sharing and standards; 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 Review; funding for travel information services; the maintenance and enhancement of the trunk road infrastructure; support for ferry services, loans for vessel construction, grants for pier and other infrastructure and funding for a pilot of road equivalent tariff; 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 British Waterways Scotland;

of buildings, land and equipment

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funding to promote sustainable and active travel; contributing to the running costs of Regional Transport Partnerships and of other bodies associated with the transport sector; funding for road safety; costs in relation to funding the office of the Scottish Road Works Commissioner; loans to Scottish Water and other water grants (including the Water Industry Commission for Scotland); grants in respect of third sector development and the Scottish Investment Fund; planning; Scottish Building Standards Agency; tourism; grant in aid for Scottish Enterprise and Highlands and Islands Enterprise; Regional Selective Assistance including Innovation and Investment grants; telecommunications infra-structure; expenditure on energy and climate change activities, including awards for community and household renewables; European Structural Fund grants to public corporations, non-departmental public bodies, local authorities and other bodies and organisations and EU programme

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administration
costs; energy related
activities; central
government grants
to local authorities;
sundry enterprise
related activities

3. For use by the £9,838,222,000

Scottish Ministers
(through their Health
and Wellbeing
portfolio) on hospital
and community
health services;
family health
services; community
care; central
government grants
to local authorities
and the third sector;
social care; welfare
food (Healthy Start);
the Scottish Drugs
Challenge Fund;
the Mental Health
Tribunal for Scotland;
payments to the
Skipton Fund; other
health services;
sportscotland and
the delivery of the
2014 Commonwealth
Games; housing
subsidies;
Communities
Scotland; sponsorship
of Energy Action
Scotland; repayment
of debt and any
associated costs;
other expenditure,
contributions and
grants relating
to housing;
activities relating to
homelessness; central
heating and Warm
Deal; research and
publicity and other
portfolio services;
sites for gypsies
and travellers;

Sale of property, £33,000,000
land and equipment;
repayment of loans

Status: Point in time view as at 12/03/2008.

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grants to housing associations; grants for the Community Regeneration Fund and other services; community engagement; regeneration initiatives; programmes promoting social inclusion; expenditure relating to equality issues

4. For use by the Scottish Ministers (through their Education and Lifelong Learning portfolio) on schools; training and development of teachers; educational research, development and promotion; international and other educational services; HM Inspectors of Education; childcare; youth work; associated social work services; Social Work Inspection Agency; central government grants to local authorities; grant in aid for the Scottish Further and Higher Education Funding Council and Skills Development Scotland Limited; funding for the Student Awards Agency for Scotland and related costs, including the Student Loan Scheme and the Graduate Endowment Scheme; Enterprise

£2,550,598,000

Sale of surplus land, buildings and equipment; the repayment of student loans

£65,000,000

Status: Point in time view as at 12/03/2008.

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in Education; Not
in Education or
Employment or
Training; research
related activities
and science related
programmes
delivered by the
Chief Scientific
Adviser for
Scotland; sundry
lifelong learning
activities including
the provision
of Education
Maintenance
Allowance

5. For use by the
Scottish Ministers
(through their Justice
portfolio) on legal
aid (including
administration);
the Scottish
Legal Complaints
Commission;
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
Police Complaints
Commissioner for
Scotland; the Scottish
Police Services
Authority and other
police services and
superannuation
of police on
secondment; police

£1,715,256,000

Sale of police
vehicles; sale
of prison land,
buildings, staff
quarters, vehicles,
equipment and
property

£2,700,000

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loan charges;
fire and rescue
services (including
the Scottish Fire
Services College
and superannuation);
central government
grants to local
authorities; civil
contingencies;
measures in relation
to antisocial
behaviour; measures
in relation to drug
abuse and treatment;
miscellaneous
services relating to
administration of
justice; community
justice services; court
services, including
judicial pensions;
the Accountant in
Bankruptcy; certain
legal services;
costs and fees in
connection with legal
proceedings

6. For use by the
Scottish Ministers
(through their
Rural Affairs and
the Environment
portfolio) 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

£520,783,000

Sale of surplus
land, buildings and
equipment; sale of
holdings to existing
tenants

£10,900,000

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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 expenditure; flood prevention; coastal protection; air quality monitoring; miscellaneous water grants (including the Drinking Water Quality Regulator for Scotland)

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	£245,654,000	Income from sale of surplus capital assets	£35,000
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8. 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	£110,200,000	Sale of surplus assets	£100
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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

9. For use by the Scottish Ministers (through their Local Government portfolio) on 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; housing support grant; other services including payments under the Bellwin scheme covering floods, storms and other emergencies	£9,728,799,000
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10. 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	£11,600,000
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11. For use by the Scottish Ministers and the Keeper of the Records of Scotland (through the National Archives of Scotland) on administrative costs	£10,300,000
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and operational costs
(including building
works associated
with the creation of
the Scottish Family
History Centre and
the conversion of
the sasine records to
digital images)

12. For use by the Scottish Ministers on pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes £2,647,902,000

13. For use by the Office of the Scottish Charity Regulator on administrative costs and operational costs £3,600,000

SCHEDULE 2 **S**

(introduced by section 1)

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

PART 1 **S**

FIRST MINISTER'S PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from admissions and retail at monuments operated by Historic Scotland and external partnership funding for capital projects	Expenditure on culture
2. Income from sales and grants in respect of the Royal Commission on Ancient and Historic Monuments of Scotland	Expenditure on culture
3. Income from marketing	Expenditure on marketing
Overall amount: £25,000,000	

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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)

PART 2 S

FINANCE AND SUSTAINABLE GROWTH PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income in respect of legal costs recovered by the Local Government Boundary Commission	Payments to the Local Government Boundary Commission
2. Administration charges in respect of services undertaken by the Scottish Public Pensions Agency	Running costs of the Scottish Public Pensions Agency
3. Recovery of grant awarded to local authorities under the Bellwin scheme covering floods, storms, and other emergencies	Expenditure on floods, storms and other emergencies
4. Repayment of loans by Scottish Water	Expenditure on Scottish Water
5. Recovery of unused grant from third sector organisations	Expenditure on third sector development
6. Fees for functions carried out by the Scottish Building Standards Agency	Expenditure of the Scottish Building Standards Agency
7. Refunds of grants for Regional Selective Assistance including Innovation and Investment	Expenditure on Regional Selective Assistance including Innovation and Investment
8. Electricity Statutory Consent fees	Expenditure on the administration of consents for the provision of energy
9. Rents from land and property	Expenditure on motorways and trunk roads
10. Any sums accruing as a result of the dissolution of Scottish Transport Group	Payments to former members of Scottish Transport Group pension schemes
11. Sums accruing from Enterprise related activities	Expenditure on Enterprise related activities
12. Income from European Union including the European Social Fund and the European Regional Development Fund	Expenditure on European Union eligible support
13. Income from the European Union for administration costs	Expenditure on administration of European Union programmes
Overall amount: £224,000,000	

PART 3 S

HEALTH AND WELLBEING PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
Overall amount: £3,000,000,000	

Status: Point in time view as at 12/03/2008.

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1. Income from the sale of research results and publications; other minor miscellaneous income	Miscellaneous expenditure
2. Capital sums accruing from housing related activities	Expenditure on housing related activities
3. Recovery of grant awarded to local authorities and Registered Social Landlords under the New Housing Partnerships initiative and Community Ownership	Expenditure on housing
4. Income from local authorities in respect of right to buy sales following housing stock transfer	Expenditure on housing
5. Receipts from local authorities arising out of housing stock transfers	Repayment of local authority housing debt and associated costs
6. Receipts from interest on loans related to housing	Expenditure on housing
7. Recovery of unused regeneration monies	Expenditure on regeneration
8. Charges to private patients; income generation schemes; charges for the processing of plasma for the Department of Health, Social Services and Public Safety in 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
9. 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
10. Sales of publications; fees for conferences and courses; royalties from projects developed with portfolio assistance; sales of vitamin drops and tablets at national health service clinics; other miscellaneous income	Expenditure on other health services
11. Income from fees charged by the Scottish Commission for the Regulation of Care	Expenditure on community care

Overall amount: £3,000,000,000

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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)

PART 4 S

EDUCATION AND LIFELONG LEARNING PORTFOLIO

<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. Repayment of student awards and interest capitalised on student loans	Expenditure of the Student Awards Agency for Scotland
5. Income from the Graduate Endowment Scheme	Expenditure on student support relating to the provision of allowances for living costs and loans
6. Sums accruing from Lifelong Learning related activities	Expenditure on Lifelong Learning related activities
Overall amount: £75,500,000	

PART 5 S

JUSTICE PORTFOLIO

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Superannuation contributions for police officers on secondment to the Scottish Police College (SPC); charges for students from outwith Scottish Police Forces; charges for use of SPC for various activities	Expenditure of the SPC
2. Contributions made by the Scottish Police Federation to the cost of salaries, etc. of their secretary and chairman; receipts from fixed penalty notices	Expenditure on police services
3. Income from sale of prison-manufactured goods, services and other industries income; various income including income from land and buildings	Expenditure of the Scottish Prison Service
4. 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
5. Civil contingencies income from sale of surplus and obsolete equipment; course	Expenditure on civil contingencies (including grants)
Overall amount: £38,000,000	

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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)

income; rents from other bodies using radio masts or stations owned by the Scottish Executive	
6. Superannuation contributions collected by the Scottish Legal Aid Board	Expenditure on legal aid
7. Income from cinematography exemption certificate fees and criminal statistics and other miscellaneous receipts	Miscellaneous expenditure
8. Fees for civil cases; rent from minor occupiers	Expenditure of the Scottish Court Service
9. Income from sequestration	Expenditure on the Accountant in Bankruptcy
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Overall amount: £38,000,000	

PART 6 S

RURAL AFFAIRS AND THE ENVIRONMENT PORTFOLIO

<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. 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; 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
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Overall amount: £581,000,000	

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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; pension contributions from members of the Deer Commission	Expenditure on environmental services
Overall amount: £581,000,000	

PART 7 S

SCOTTISH EXECUTIVE (ADMINISTRATION)

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Payments from 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 directorates 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
Overall amount: £16,500,000	

PART 8 S

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: £600,000	

Status: Point in time view as at 12/03/2008.

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PART 9 **S**

REGISTRAR GENERAL OF BIRTHS, DEATHS AND MARRIAGES FOR SCOTLAND

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from sales of records services; 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 the Improvement Service for providing information to support the Citizen's Account	Expenditure on vital events
5. 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: £5,100,000	

PART 10 **S**

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 for services provided	Running costs of the National Archives of Scotland
Overall amount: £1,000,000	

PART 11 **S**

SCOTTISH EXECUTIVE (SCOTTISH TEACHERS' AND NHS PENSION SCHEMES)

<i>Type of accruing resources</i>	<i>Purpose</i>
Overall amount: £1,500,000,000	

*Status: Point in time view as at 12/03/2008.**Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)*

1. Contributions in respect of teachers' and national health service superannuation	Expenditure on teachers' and national health service superannuation
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Overall amount: £1,500,000,000

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 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	£90,300,000	Miscellaneous income	£500,000
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	£10,600,000	Miscellaneous income	£100
3. For use by the Scottish Parliamentary	£101,009,000	Miscellaneous income and capital receipts	£100

Status: Point in time view as at 12/03/2008.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)

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
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 £7,250,000
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

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

Status: Point in time view as at 12/03/2008.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)

SCHEDULE 4 S

(introduced by section 2)

ACCRUING RESOURCES OF DIRECT-FUNDED BODIES WHICH MAY BE USED WITHOUT INDIVIDUAL LIMIT

PART 1 S

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	

PART 2 S

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 S

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: £400,000	

Status: Point in time view as at 12/03/2008.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2008. (See end of Document for details)

PART 4 **S**

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	

SCHEDULE 5 **S**

(introduced by section 5)

BORROWING BY CERTAIN STATUTORY BODIES

<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

Status:

Point in time view as at 12/03/2008.

Changes to legislation:

There are currently no known outstanding effects for the Budget (Scotland) Act 2008.