



Budget (Scotland) Act 2008

2008 asp 2

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

FINANCIAL YEAR 2008/09

Use of resources

1 The Scottish Administration

- (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 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 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

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.

4 Contingencies: payments out of the Fund

- (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

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

FINANCIAL YEAR 2009/10

6 Emergency arrangements: overall cash authorisations

- (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,

Status: This is the original version (as it was originally enacted).

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

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 2008/09) of the [Budget \(Scotland\) Act 2007 \(asp 9\)](#) 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 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.

10 Short title

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

Status: This is the original version (as it was originally enacted).

SCHEDULE 1

(introduced by section 1)

THE SCOTTISH ADMINISTRATION

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|---|--|---|---|
| 1. For use by the Scottish Ministers (through the 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 |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|---|--|---------------------------------------|---|
| 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 | | of buildings, land and equipment | |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|---|--|---------------------------------------|---|
| Board; support for the freight industry; support for British Waterways Scotland; 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 | | | |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|---|--|--|---|
| grants to public corporations, non-departmental public bodies, local authorities and other bodies and organisations and EU programme administration costs; energy related activities; central government grants to local authorities; sundry enterprise related activities | | | |
| 3. For use by the 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, | £9,838,222,000 | Sale of property, land and equipment; repayment of loans | £33,000,000 |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|--|--|---|---|
| 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; 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; | £2,550,598,000 | Sale of surplus land, buildings and equipment; the repayment of student loans | £65,000,000 |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|---|--|---|---|
| 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 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 | £1,715,256,000 | Sale of police vehicles; sale of prison land, buildings, staff quarters, vehicles, equipment and property | £2,700,000 |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|---|--|--|---|
| 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 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 | £520,783,000 | Sale of surplus land, buildings and equipment; sale of | £10,900,000 |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|---|--|--|---|
| 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 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) | | holdings to existing tenants | |
| 7. For use by the Scottish Ministers on | £245,654,000 | Income from sale of surplus capital assets | £35,000 |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|---|--|---------------------------------------|---|
| 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 | | | |
| 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 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 | £110,200,000 | Sale of surplus assets | £100 |
| 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- | £9,728,799,000 | — | — |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|--|--|---------------------------------------|---|
| save scheme; housing support grant; other services including payments under the Bellwin scheme covering floods, storms and other emergencies | | | |
| 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 | — | — |
| 11. For use by the Scottish Ministers and the Keeper of the Records of Scotland (through the National Archives of Scotland) on administrative costs and operational costs (including building works associated with the creation of the Scottish Family History Centre and the conversion of the sasine records to digital images) | £10,300,000 | — | — |
| 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 | £3,600,000 | — | — |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|--|--|-----------------------------------|-------------------------------------|
| administrative costs and operational costs | | | |

SCHEDULE 2

(introduced by section 1)

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

PART 1

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 | |

PART 2

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 |
| Overall amount: £224,000,000 | |

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|--|--|
| 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**HEALTH AND WELLBEING PORTFOLIO**

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

Status: This is the original version (as it was originally enacted).

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|---|---|
| 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 | |

PART 4

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 |
| Overall amount: £75,500,000 | |

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|--|---|
| 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

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 income; rents from other bodies using radio masts or stations owned by the Scottish Executive | Expenditure on civil contingencies (including grants) |
| 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 |
| Overall amount: £38,000,000 | |

Status: This is the original version (as it was originally enacted).

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|-----------------------------------|---|
| 9. Income from sequestration | Expenditure on the Accountant in Bankruptcy |
| Overall amount: £38,000,000 | |

PART 6

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 |
| 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**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**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: This is the original version (as it was originally enacted).

PART 9

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

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 | |

Status: This is the original version (as it was originally enacted).

PART 11

SCOTTISH EXECUTIVE (SCOTTISH TEACHERS' AND NHS PENSION SCHEMES)

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|---|---|
| 1. Contributions in respect of teachers' and national health service superannuation | Expenditure on teachers' and national health service superannuation |
| Overall amount: £1,500,000,000 | |

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; | £10,600,000 | Miscellaneous income | £100 |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|--|--|--|---|
| the Meat Hygiene Service | | | |
| 3. For use by the Scottish Parliamentary Corporate Body on ongoing costs associated with the administration and operation of the Scottish Parliament; payments in respect of the functions of the Scottish Parliamentary Standards Commissioner, the Commissioner for Public Appointments in Scotland, the Scottish Public Services Ombudsman, the Scottish Information Commissioner and the Commissioner for Children and Young 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 | £101,009,000 | Miscellaneous income and capital receipts | £100 |
| 4. For use by Audit Scotland, including assistance and support to the Auditor General for Scotland and the Accounts Commission for Scotland and other audit work for public bodies and for payment of | £7,250,000 | Income from sale of IT equipment and furniture | £20,000 |

Status: This is the original version (as it was originally enacted).

| <i>Purpose</i> | <i>Amount of resources other than accruing resources</i> | <i>Type of accruing resources</i> | <i>Amount of accruing resources</i> |
|--|--|---------------------------------------|---|
| pensions to former Local Government Ombudsmen and their staff | | | |

SCHEDULE 4

(introduced by section 2)

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

PART 1

FORESTRY COMMISSIONERS

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|--|---|
| 1. Recoveries of grants; repayments by staff of loans and other recoverable expenses; miscellaneous income from sales of publications, training courses etc. | Policy, regulatory and grant-giving functions |
| Overall amount: £6,100,000 | |

PART 2

FOOD STANDARDS AGENCY

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|--|--|
| 1. Recovery of costs from Radioactive Site Operators in relation to the Food Standards Agency's role in assessing the impact of proposed radioactive waste disposal authorisations on the food chain; income from sale of publications and income generation schemes | Expenditure of the Food Standards Agency in or as regards Scotland |
| 2. Income from industry levied charges in respect of statutory veterinary services and inspections undertaken by the Meat Hygiene Service | Expenditure of the Food Standards Agency in or as regards Scotland in supporting the provision of the Meat Hygiene Service |
| Overall amount: £100 | |

Status: This is the original version (as it was originally enacted).

PART 3

SCOTTISH PARLIAMENTARY CORPORATE BODY

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|---|--|
| 1. Broadcasting income; gifts; income from commercial sales and other services provided to the public | Expenditure on administrative costs of the Scottish Parliament |
| Overall amount: £400,000 | |

PART 4

AUDIT SCOTLAND

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|---|--|
| 1. Fees and charges for audit work; recoveries of costs associated with the functions of the Auditor General for Scotland and the Accounts Commission for Scotland; miscellaneous income from publications, conferences, provision of administrative services etc.; recoveries of costs of seconded staff; repayments of staff loans; recoveries of car leasing payments; interest received on working balances | Expenditure of Audit Scotland, the Auditor General for Scotland and the Accounts Commission for Scotland |
| Overall amount: £22,000,000 | |

SCHEDULE 5

(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 |