



Budget (Scotland) Act 2009

2009 asp 2

The Bill for this Act of the Scottish Parliament was passed by the Parliament on 4th February 2009 and received Royal Assent on 10 March 2009

An Act of the Scottish Parliament to make provision, for financial year 2009/10, 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 2010/11, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

PART 1

FINANCIAL YEAR 2009/10

Use of resources

1 The Scottish Administration

- (1) Resources other than accruing resources may, in financial year 2009/10, 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 2009/10, 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 2009/10, 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 2009/10, 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.

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

- (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 2009/10, 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 2009/10, 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 2009/10, 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 2009/10, 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 2009/10 are—

- (a) in relation to the Scottish Administration, [^{F1}£30,818,357,000],
- (b) in relation to the Forestry Commissioners, [^{F2}£68,800,000],
- (c) in relation to the Food Standards Agency, £10,900,000,
- (d) in relation to the Scottish Parliamentary Corporate Body, [^{F3}£81,665,000],
- (e) in relation to Audit Scotland, [^{F4}£7,077,000].

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

Textual Amendments

- F1** S. 3(a) sum substituted (9.12.2009) by [Budget \(Scotland\) Act 2009 Amendment Order 2009 \(S.S.I. 2009/434\)](#), arts. 1(1), **2(2)(a)**
- F2** S. 3(b) sum substituted (9.12.2009) by [Budget \(Scotland\) Act 2009 Amendment Order 2009 \(S.S.I. 2009/434\)](#), arts. 1(1), **2(2)(b)**
- F3** S. 3(d) sum substituted (9.12.2009) by [Budget \(Scotland\) Act 2009 Amendment Order 2009 \(S.S.I. 2009/434\)](#), arts. 1(1), **2(2)(c)**
- F4** S. 3(e) sum substituted (9.12.2009) by [Budget \(Scotland\) Act 2009 Amendment Order 2009 \(S.S.I. 2009/434\)](#), arts. 1(1), **2(2)(d)**

4 Contingencies: payments out of the Fund

- (1) This section applies where, in financial year 2009/10, 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, 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 2009/10 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).

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

PART 2

FINANCIAL YEAR 2010/11

6 **Emergency arrangements: overall cash authorisations**

- (1) This section applies if, at the beginning of financial year 2010/11, 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,
 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 2009/10 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 2010/11.

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 2009/10) of the Budget (Scotland) Act 2008 (asp 2) is repealed.

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

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 2009/10.
- (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 2009.

*Status: Point in time view as at 09/12/2009.**Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)*

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; 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 | [^{F5} £263,911,000] | 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 | [^{F7} £3,429,250,000] | 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 | £32,900,000 |

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

services; expenditure and grant assistance in relation to public service reform and efficiency; data sharing and standards; 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 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

of buildings, land and equipment

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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 Scottish Water
Business Stream
Holdings Limited;
climate change
activities; grants in
respect of third sector
development]^{F6}, third
sector resilience
fund] and the
Scottish Investment
Fund; planning;
architecture; building
standards; tourism;
grant in aid for
Scottish Enterprise
and Highlands and
Islands Enterprise;
Regional Selective
Assistance including
Innovation and
Investment grants;
telecommunications
infrastructure;
European Structural
Fund grants to
public corporations,
non-departmental
public bodies, local
authorities and
other bodies and
organisations and
EU programme
administration
costs; energy related

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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; social care; welfare food (Healthy Start); 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; Scottish Housing Regulator running costs; Energy Assistance Package; 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; sites for gypsies and travellers; grants to housing associations; grants for the Fairer Scotland Fund and other services; community engagement;

[^{F8}£12,415,505,000]

Sale of property, land and equipment; repayment of loans

£300,000,000

Status: Point in time view as at 09/12/2009.

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regeneration
programmes; grants
for Vacant and
Derelict Land
Fund; programmes
promoting
social inclusion;
expenditure relating
to equality issues

| | | | |
|--|--------------------------------------|--|------------------------------------|
| <p>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; qualifications assessment and skills; funding of the Additional Support Needs tribunal and HM Inspectors of Education; Disclosure Scotland and Social Work Inspection Agency; childcare, including care for vulnerable children; youth work, including youth justice and associated social work services; central government grants to local authorities; grant in aid for the Scottish Further and Higher Education Funding Council, Skills Development Scotland Limited, Scottish Qualifications Authority, Learning and Teaching</p> | <p>[^{F9}£2,907,834,000]</p> | <p>Sale of surplus land, buildings and equipment; the repayment of student loans</p> | <p>[^{F10}£85,000,000]</p> |
|--|--------------------------------------|--|------------------------------------|

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

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; funding
activities associated
with young people
Not in Education,
Employment or
Training; research
related activities
and science related
programmes
delivered by the
Chief Scientific
Adviser for Scotland,
including the funding
of fellowships
(including those
funded by the
Royal Society of
Edinburgh); sundry
lifelong learning
activities including
the provision
of Education
Maintenance
Allowances
and funding for
International Students

5. For use by the
Scottish Ministers
(through their Justice
portfolio) on legal
aid (including the
running costs of the
Scottish Legal Aid
Board); the Scottish
Legal Complaints
Commission;
criminal injuries
compensation
(including
administration);

[^{F11}£1,806,588,000]

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

[^{F12}£3,000,000]

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

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 loan charges; Scottish Resilience; central government grants to local authorities; 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

[^{F13}£516,761,000]

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

[^{F14}£300,000]

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

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; fisheries protection; other services including fisheries research and development and special services; marine management; natural heritage; environment protection; rural affairs; other environmental expenditure; flood prevention; coastal protection; air quality monitoring; water grants (including the Drinking Water Quality Regulator for Scotland and Water Industry Commission for Scotland)

7. For use by the Scottish Ministers on administrative costs and operational costs; costs of providing continuing services to the Scottish

[^{F15}£274,023,000]

Income from sale of surplus capital assets

£35,000

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

Parliament; costs associated with the functions of the Queen's Printer for Scotland

| | | |
|--|-------------------------------------|---------------------------------------|
| <p>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 (including special payments made in relation to intestate estates which fall to the Crown as ultimate heir); 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</p> | <p>[^{F16}£119,090,000]</p> | <p>Sale of surplus assets £100</p> |
|--|-------------------------------------|---------------------------------------|

| | |
|---|--|
| <p>9. For use by the Scottish Ministers (through their Local Government portfolio) on revenue support grants and payment to local authorities of non-domestic rates in Scotland; other local authority grants and special grants relating to council tax and spend-to-save scheme; housing support grant; other</p> | <p>[^{F17}£10,367,549,000]</p> |
|---|--|

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

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 [F18£15,902,000]

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 costs associated with running the ScotlandsPeople Centre) [F19£10,371,000]

12. For use by the Scottish Ministers on pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes [F20£2,373,736,000]

13. For use by the Office of the Scottish Charity Regulator on administrative costs and operational costs [F21£3,400,000]

Textual Amendments

- F5** Sch. 1 sum substituted (9.12.2009) by [Budget \(Scotland\) Act 2009 Amendment Order 2009 \(S.S.I. 2009/434\)](#), arts. 1(1), **3(3)(a)**
- F6** Words in Sch. 1 inserted (9.12.2009) by [Budget \(Scotland\) Act 2009 Amendment Order 2009 \(S.S.I. 2009/434\)](#), arts. 1(1), **3(2)**

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

- F7** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(b)**
- F8** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(c)**
- F9** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(d)**
- F10** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(4)(a)**
- F11** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(e)**
- F12** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(4)(b)**
- F13** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(f)**
- F14** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(4)(c)**
- F15** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(g)**
- F16** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(h)**
- F17** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(i)**
- F18** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(j)**
- F19** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(k)**
- F20** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(l)**
- F21** Sch. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), **3(3)(m)**

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 |
| Overall amount: [F22£30,000,000] | |

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

| | |
|--|---|
| 2. Income from sales and grants in respect of the Royal Commission on the Ancient and Historic Monuments of Scotland | Expenditure on culture |
| 3. Income from marketing | Expenditure on marketing |
| 4. Income in respect of legal costs recovered by the Local Government Boundary Commission for Scotland | Payments to the Local Government Boundary Commission for Scotland |

Overall amount: [^{F22}£30,000,000]

Textual Amendments

F22 Sch. 2 Pt. 1 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), 4(2)

PART 2

FINANCE AND SUSTAINABLE GROWTH PORTFOLIO

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|--|--|
| 1. Administration charges in respect of services undertaken by the Scottish Public Pensions Agency | Running costs of the Scottish Public Pensions Agency |
| 2. Recovery of grant awarded to local authorities under the Bellwin scheme covering floods, storms and other emergencies | Expenditure on floods, storms and other emergencies |
| 3. Repayment of loans by Scottish Water | Expenditure on Scottish Water |
| 4. Repayment of loans by Scottish Water Business Stream Holdings Limited | Expenditure on Scottish Water Business Stream Holdings Limited |
| 5. Recovery of unused grant from third sector organisations | Expenditure on third sector development |
| 6. Refunds of grants for Regional Selective Assistance including Innovation and Investment | Expenditure on Regional Selective Assistance including Innovation and Investment |
| 7. Income from electricity statutory consent fees | Expenditure on the administration of electricity statutory consents |
| 8. Rents from land and property | Expenditure on motorways and trunk roads |
| 9. Any sums accruing as a result of the dissolution of Scottish Transport Group | Payments to former members of Scottish Transport Group pension schemes |
| 10. Sums accruing from Enterprise related activities | Expenditure on Enterprise related activities |

Overall amount: £224,000,000

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

| | |
|--|--|
| 11. Income from European Union including the European Social Fund and the European Regional Development Fund | Expenditure on European Union eligible support |
| 12. 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 grants or loans awarded to individuals and recovery of grants awarded to local authorities and Registered Social Landlords | 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. Income from 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; | Expenditure on family health services |
| Overall amount: £3,000,000,000 | |

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

recovery of charges from patients, dispensing contractors and practitioners

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 by HM Inspectors of Education | Expenditure on education services |
| 2. Repayment of student awards and interest capitalised on student loans | Expenditure of the Student Awards Agency for Scotland |
| 3. Sums accruing from Lifelong Learning related activities | Expenditure on Lifelong Learning related activities |
| 4. Income from criminal record checks carried out by Disclosure Scotland | Expenditure on Disclosure Scotland and Education and Lifelong Learning related activities |

Overall amount: [^{F23}£74,000,000]

Textual Amendments

F23 Sch. 2 Pt. 4 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), 4(3)

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 the SPC for various activities | Expenditure of the SPC |

Overall amount: £57,000,000

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

| | |
|---|---|
| 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 on Scottish Resilience |
| 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 Scottish Resilience |
| 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 relating to sequestration etc. | Expenditure on the Accountant in Bankruptcy |
| 10. Amounts recovered under the Proceeds of Crime Act 2002 | Expenditure on Community Safety |
| Overall amount: £57,000,000 | |

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 Common Agricultural Policy (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; rents and wayleaves; recovery of costs in connection with land drainage; fees for CAP appeals; sales of | Related rural and agricultural services expenditure |
| Overall amount: £560,000,000 | |

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

| | |
|---|--|
| produce; charges under livestock schemes; pension contributions from members of the Crofters Commission; charges for cattle passports; charges for relevant publications and statistics | |
| 3. Charges for advisory visits, certifications, testing fish and hire of equipment | Related Fisheries Research Services and Scottish Fisheries Protection Agency expenditure |
| 4. Repayment of loans by 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 and animals | Related rural services and rural payments and inspections expenditure |
| 6. 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 |
| <hr/> | |
| Overall amount: £560,000,000 | |

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; recovery of legal costs; income from payment for services and recovery of other costs; recovery of National Insurance Fund payments; 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. Recovery of salaries and other expenses of outward seconded and loaned staff; recovery of salaries of staff assigned to the Criminal Injuries Compensation Agency (CICA) | Expenditure on outward seconded and loaned staff and staff assigned to CICA |
| <hr/> | |
| Overall amount: [^{F24} £27,700,000] | |

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

Textual Amendments

F24 Sch. 2 Pt. 7 sum substituted (9.12.2009) by [Budget \(Scotland\) Act 2009 Amendment Order 2009 \(S.S.I. 2009/434\)](#), arts. 1(1), 4(4)

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; income from such estates; income from disposal of ownerless or abandoned property which falls to the Crown; 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 | |

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, ScotlandsPeople, the ScotlandsPeople Centre and registration expenditure |
| 2. Royalties from sales on the internet | Expenditure on Records Enterprise, ScotlandsPeople and the ScotlandsPeople Centre |
| 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 | Expenditure on Census and population statistics |
| Overall amount: £5,600,000 | |

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

statistics; reapportioned income from minor occupiers

Overall amount: £5,600,000

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

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: [^{F25}£1,600,000,000]

Textual Amendments

F25 Sch. 2 Pt. 11 sum substituted (9.12.2009) by Budget (Scotland) Act 2009 Amendment Order 2009 (S.S.I. 2009/434), arts. 1(1), 4(5)

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 | [^{F26} £85,200,000] | Miscellaneous income | £15,000,000 |

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

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

| | | | |
|---|-------------|----------------------|------|
| 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 | £11,000,000 | Miscellaneous income | £100 |
|---|-------------|----------------------|------|

| | | | |
|---|--------------|---|------|
| 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, the | £103,548,000 | Miscellaneous income and capital receipts | £100 |
|---|--------------|---|------|

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

Commissioner for
Children and Young
People in Scotland
and the Scottish
Commission for
Human Rights; any
other payments
relating to the
Scottish Parliament

| | | | |
|---|------------------------------|--|---------|
| 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 pensions to former Local Government Ombudsmen and their staff | [^{F27} £7,779,000] | Income from sale of IT equipment and furniture | £20,000 |
|---|------------------------------|--|---------|

Textual Amendments

- F26** Sch. 3 sum substituted (9.12.2009) by [Budget \(Scotland\) Act 2009 Amendment Order 2009 \(S.S.I. 2009/434\)](#), arts. 1(1), **5(2)(a)**
- F27** Sch. 3 sum substituted (9.12.2009) by [Budget \(Scotland\) Act 2009 Amendment Order 2009 \(S.S.I. 2009/434\)](#), arts. 1(1), **5(2)(b)**

SCHEDULE 4

(introduced by section 2)

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

PART 1

FORESTRY COMMISSIONERS

Type of accruing resources

Purpose

1. Recovery of grants; repayments by staff of loans and other recoverable expenses;

Policy, regulatory and grant-giving functions

Overall amount: £6,100,000

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

miscellaneous income from sales of publications, training courses etc.

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 | |

PART 3

SCOTTISH PARLIAMENTARY CORPORATE BODY

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|---|--|
| 1. Broadcasting income; income from sale of gifts; income from commercial sales and other services provided to the public | Expenditure on administrative costs of the Scottish Parliament |
| Overall amount: £800,000 | |

PART 4

AUDIT SCOTLAND

| <i>Type of accruing resources</i> | <i>Purpose</i> |
|---|--|
| 1. Fees and charges for audit work; recovery 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.; rental income etc.; recovery of | Expenditure of Audit Scotland, the Auditor General for Scotland and the Accounts Commission for Scotland |
| Overall amount: £22,000,000 | |

Status: Point in time view as at 09/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2009. (See end of Document for details)

costs of seconded staff; repayment of loans
by staff; recovery of car leasing payments;
interest received on working balances

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 48 of the Environment Act 1995 (c. 25) (Scottish Environment Protection Agency) | Nil |
| 4. Section 42 of the Water Industry (Scotland) Act 2002 (asp 3) (Scottish Water) | £215,300,000 |
| 5. Section 14 of the Water Services etc. (Scotland) Act 2005 (asp 3) (Scottish Water Business Stream Holdings Limited) | Nil |

Status:

Point in time view as at 09/12/2009.

Changes to legislation:

There are currently no known outstanding effects for the Budget (Scotland) Act 2009.