



Budget (Scotland) Act 2002

2002 asp 7

The Bill for this Act of the Scottish Parliament was passed by the Parliament on 14th February 2002 and received Royal Assent on 15th March 2002

An Act of the Scottish Parliament to make provision, for financial year 2002/03, 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, for the maximum amount of relevant expenditure for the purposes of section 94(5) of the Local Government (Scotland) Act 1973 (c.65) and the maximum amounts of borrowing by certain statutory bodies; to make provision, for financial year 2003/04, for authorising the payment of sums out of the Fund on a temporary basis; and for connected purposes.

PART 1

FINANCIAL YEAR 2002/03

Use of resources

1 The Scottish Administration

- (1) Resources other than accruing resources may, in financial year 2002/03, 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 2002/03, 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 2002/03, 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 2002/03, be used by the Scottish Administration for the purposes

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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (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

- (1) Resources other than accruing resources may, in financial year 2002/03, 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 2002/03, 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 2002/03, 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 2002/03, 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) The Parts of that schedule set out the types of accruing resources, purposes and overall amounts by reference to the direct-funded bodies by which resources may be used in pursuance of subsection (1).
- (6) 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 Public Finance and Accountability (Scotland) Act 2000 (asp 1) (“the 2000 Act”), the overall cash authorisations for financial year 2002/03 are—

- (a) in relation to the Scottish Administration, [^{F1}£20,738,874,000],

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- (b) in relation to the Forestry Commissioners, [^{F2}£48,380,000],
- (c) in relation to the Food Standards Agency, [^{F3}£5,552,000],
- (d) in relation to the Scottish Parliamentary Corporate Body, [^{F4}£192,010,000],
- (e) in relation to Audit Scotland, [^{F5}£6,197,000].

Annotations:

Amendments (Textual)

- F1** Word in s. 3 substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, **2(2)(a)**
- F2** Word in s. 3 substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, **2(2)(b)**
- F3** Word in s. 3 substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, **2(2)(c)**
- F4** Word in s. 3 substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, **2(2)(d)**
- F5** Word in s. 3 substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, **2(2)(e)**

4 Contingencies: payments out of the Fund

- (1) This section applies where, in financial year 2002/03, it is proposed to pay out of the Scottish Consolidated Fund under section 65(1)(c) of the Scotland Act 1998 (c.46) (“the 1998 Act”), 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 that section 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 1998 Act, 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 million.
- (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.

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

Capital expenditure of, and borrowing by, certain statutory bodies

5 Capital expenditure of, and borrowing by, certain statutory bodies

- (1) The amount specified for financial year 2002/03 for the purposes of section 94(5) of the Local Government (Scotland) Act 1973 (c.65) (relevant expenditure arising from capital expenses of local authorities etc.) is [^{F6}£649,711,000] .
- (2) In schedule 5, the amounts set out in column 2 are the amounts specified for financial year 2002/03 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).

Annotations:

Amendments (Textual)

- F6** Word in *s. 5* substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, **2(3)**

^{F7}**PART 2**

FINANCIAL YEAR 2003/04

Annotations:

Amendments (Textual)

- F7** *Pt. 2* repealed (19.3.2003) by [Budget \(Scotland\) Act 2003 \(asp 6\)](#), **s. 9**

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 sections 3 and 5(1),
 - (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.

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Supplementary

8 Repeal

Part 2(financial year 2002/03) of the Budget (Scotland) Act 2001 (asp 4) is repealed.

9 Interpretation

(1) In this Act—

“the 1998 Act” means the Scotland Act 1998 (c.46),

“the 2000 Act” means 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 2002/03.

(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 2002.

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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 Scottish Executive Environment and Rural Affairs Department) 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	[^{F10} £1,198,732,000]	Sale of surplus land, buildings and equipment; sale of holdings to existing tenants; repayment of loans [^{F11} and formerly non-voted loans by Scottish Water] ^{F12} ...	[^{F13} £60,286,000]

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expenditure; flood prevention; coastal protection; air quality monitoring; loans to [^{F8}Scottish Water] and other water grants (including the Water and Sewerage Charges Reduction scheme)[^{F9}payment of liability to SCF by Department in respect of SCF loans]

2. For use by the Scottish Ministers (through the Scottish Executive Development Department) on housing subsidies; Communities Scotland and financial support for Scottish Homes; new housing partnerships and community ownerships; sponsorship of Energy Action Scotland; repayment of debt [^{F14}and any associated costs][^{F15}supporting people grants;]] ; other expenditure, contributions and grants relating to housing; departmental research and publicity and other central services; sites for travelling people; residual grants to housing associations; [^{F16}start up costs of the Scottish Building Standards Agency;] roads and certain associated services, including the acquisition of land,

[^{F17}£2,927,596,000]

Sale of property, land and equipment; repayment of loans

[^{F18}£1,369,000]

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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

lighting and road safety; assistance to local transport; support for transport services in the highlands and islands; piers and harbours; grant aid to British Waterways Board in respect of Scotland's inland waterways; funding for most of the rail services in Scotland; other rail grants; certain other transport services and grants; grants for the Social Inclusion Partnership Fund and other services; other urban regeneration initiatives; expenditure relating to Highlands and Islands Airports Limited and the privatisation of the Scottish Bus Group; grants to local authorities forming part of the Strathclyde Passenger Transport Area; miscellaneous costs in relation to ports and harbours; payments to former members of Scottish Transport Group pension schemes; other sundry services in connection with the environment; grants to voluntary organisations and other costs associated with the voluntary sector; expenditure relating to equality issues

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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

3. For use by the Scottish Ministers (through the Scottish Executive Education Department) on schools; early education; childcare; associated social work services including the Scottish Children’s Reporter Administration and the Scottish Commission for the Regulation of Care ^[F19] and the Scottish Social Services Council]; educational development; research and promotion; training and development of teachers; curriculum development; international and other educational services, including support for School Boards, training, research ^{[F20];} educational technology; HM Inspectors of Education; sport; community education; support for the cultural heritage of Scotland, including the Gaelic language; tourism; arts, libraries, museums and galleries, including purchase grants; cultural activities and organisations; historic buildings and monuments (including administration); architecture;	[F21]£636,977,000]	Sale of surplus land, buildings and equipment	£100
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publicity;
indemnities;
administration;
central government
grants to non
departmental public
bodies and local
authorities

<p>4. For use by the Scottish Ministers (through the Scottish Executive Enterprise and Lifelong Learning Department) on grant in aid for the Scottish Higher Education Funding Council, the Scottish Further Education Funding Council, Scottish Enterprise, Highlands and Islands Enterprise; funding for the Student Awards Agency for Scotland^[F22], for the Student Loans Scheme and related costs]; departmental investment assistance grants and sundry enterprise and lifelong learning related activities</p>	<p>[^{F23}£2,361,444,000]</p>	<p>Repayment of voted loans (capital) by Scottish Enterprise^[F24] and the repayment of Student Loans]</p>	<p>[^{F25}£31,535,000]</p>
<p>5. For use by the Scottish Ministers (through the Scottish Executive Health Department) on hospital and community health services, including the clinical negligence and other risks scheme; family health services; community care, including grants to local authorities; grants to voluntary organisations;</p>	<p>[^{F27}£6,308,678,000]</p>	<p>Sale of land, buildings, vehicles, equipment and property^[F28] and repayment of public dividend capital]</p>	<p>[^{F29}£127,870,000]</p>

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social care; welfare
food; the Scottish
Drugs Challenge
Fund; [^{F26} repayments
of originating capital
debt;] other health
services

6. For use by the
Scottish Ministers
(through the Scottish
Executive Justice
Department) on
legal aid (including
administration);
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; police
services (including
grants to local
authorities) and
superannuation
of police on
secondment; costs
associated with the
holding of criminal
justice proceedings in
a third country (the
Lockerbie trial); fire
services (including
Scottish Fire Service
Training School and
superannuation); civil
defence (including
grants); invest-to-
save budget and
other protective
and miscellaneous
services; criminal
justice

[^{F31}£1,167,635,000]

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

[^{F32}£366,000]

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... social work services and victim issues including probation and supervised attendance orders; grants to voluntary organisations; court services; the Accountant in Bankruptcy; certain legal services; costs and fees in connection with legal proceedings

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	[^{F33} £232,446,000]	Income from sale of surplus capital assets	[^{F34} £2,223,000]
8. 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	[^{F35} £9,841,000]		[^{F36} £300,000]
9. For use by the Scottish Ministers and the Keeper of the Records of Scotland (through the National Archives of Scotland) on administrative costs; acquiring record material; support for the Scottish and European Archive Network; The Acts of Parliament;	[^{F37} £10,862,000]	Income from sale of surplus assets	^{F38} ...

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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

conservation grants
to local archives;
grant to the Business
Archives Council of
Scotland

10. For use by the Scottish Ministers (through the Scottish Executive Finance and Central Services Department) on pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes; running and capital costs of the Scottish Public Pensions Agency; revenue support grants and payment of non-domestic rates in Scotland; special grants relating to council tax and spend-to-save scheme; other services including payments under the Bellwin scheme covering floods, storms and other emergencies; expenditure on committees, commissions and other departmental services; European Structural Fund grants to public corporations, non-departmental public bodies, local authorities and other bodies and organisations; grants to the Civic Forum; expenditure in connection with external relations initiatives

[^{F40}£6,718,910,000]

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Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

[^{F39}; expenditure
in relation to
Modernising
Government]

11. For use by the Lord Advocate (through the Crown Office and the Procurator Fiscal Service) on administrative costs, including fees paid to temporary procurators fiscal, witness expenses and other costs associated with Crown prosecutions; costs of holding criminal justice proceedings in a third country (Lockerbie Trial)	[^{F41} £80,831,000]	Miscellaneous income	£100
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Annotations:

Amendments (Textual)

- F8** Words in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(a)**
- F9** Words in Sch. 1 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(a)**
- F10** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(b)**
- F11** Words in Sch. 1 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(c)**
- F12** Words in Sch. 1 deleted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(c)**
- F13** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(d)**
- F14** Words inserted in relation to the second pupose in Sch. 1 column 1 (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), **art. 2(3)(a)(i)**
- F15** Words in Sch. 1 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(e)(i)**
- F16** Words in Sch. 1 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(e)(ii)**
- F17** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(f)**
- F18** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(g)**
- F19** Words in Sch. 1 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(h)**

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- F20** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(h)**
- F21** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(i)**
- F22** Words in Sch. 1 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(j)**
- F23** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(k)**
- F24** Words in Sch. 1 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(l)**
- F25** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(m)**
- F26** Words in Sch. 1 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(n)**
- F27** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(o)**
- F28** Words in Sch. 1 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(p)**
- F29** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(q)**
- F30** Comma in Sch. 1 deleted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(r)**
- F31** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(s)**
- F32** Words substituted in relation to the sixth type of accruing resources in Sch. 1 column 4 (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), **art. 2(3)(c)(i)**
- F33** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(t)**
- F34** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(u)**
- F35** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(v)**
- F36** Words inserted in relation to the eighth type of accruing resources in Sch. 1 column 4 (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), **art. 2(3)(c)(iii)**
- F37** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(w)**
- F38** Words deleted in relation to the ninth type of accruing resources in Sch. 1 column 4 (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), **art. 2(3)(c)(iv)**
- F39** Words inserted in relation to the tenth purpose in Sch. 1 column 1 (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), **art. 2(3)(a)(ii)**
- F40** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(x)**
- F41** Word in Sch. 1 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(4)(y)**

[^{F42}Note: As of 2002–03 an amount of “£271.304m which is presently lent from the SCF is now voted.]

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

Annotations:

Amendments (Textual)

F42 Words in Sch. 1 inserted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, [2\(4\)\(z\)](#)

SCHEDULE 2

(introduced by section 1)

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

PART 1

SCOTTISH EXECUTIVE ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income of the Scottish Agricultural Science Agency (SASA) and Fisheries Research Services (FRS) under Service Level Agreement	SASA and FRS expenditure
2. Sale of carcasses; repayment of loans under Crofting Building Loan Scheme; bond fees and insurance; European Union (EU) contributions towards EU rural development measures	Related rural development expenditure
3. Contributions under the superannuation scheme for the Scottish Agricultural College and Agricultural and Biological Research Institutes; 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 and the Deer Commission; charges for cattle passports, publication and statistics; EU payments for Farm Account data	Related agricultural services expenditure
4. Repayment of loans to harbour authorities; charges for licences under the Food and Environment Protection Act 1985, publications and statistics; payments under the European Financial Instrument for Fisheries Guidance	Related fisheries expenditure
5. Charges for plant health and control work, seed and variety testing and pesticides	Related SASA, FRS and Scottish Fisheries Protection Agency (SFPA) expenditure

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work; sales of produce; charges for advisory visits, certifications, testing plants, animals and fish; charges for hire of equipment, publications and statistics

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	Expenditure on environmental services
8. Repayment of loans	Expenditure on [^{F43} Scottish Water]

Annotations:

Amendments (Textual)

F43 Words in Sch. 2 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(a)

Overall amount: [^{F44}£431,022,000][^{F45}This amount has been increased to reflect receipts from the EC and from the Department of Environment, Food and Rural Affairs, Rural Payments Agency.]

Annotations:

Amendments (Textual)

F44 Word in Sch. 2 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(b)

F45 Words in Sch. 2 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(d)

PART 2

SCOTTISH EXECUTIVE DEVELOPMENT DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from the sale of research results and publications; income from deemed hazardous substances consent; other minor miscellaneous income	Expenditure on miscellaneous Development Department programmes
2. Rents from land and property; Erskine Bridge toll income; income from administering harbours orders ^{F46} ; receipts as regards Scottish Ministers' share of the proceeds of sale of Northern Isles vessels]	Expenditure on motorways and trunk roads; expenditure on miscellaneous costs in relation to ports and harbours
3. Any sums accruing as a result of the dissolution of Scottish Transport Group	Payments to former members of Scottish Transport Group pensions schemes
4. Recovery of unused grant from voluntary organisations	Expenditure on voluntary sector

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

5. Capital sums accruing from Scottish Homes	Repayments of debt, including debt from Scottish Homes
6. Recovery of grant awarded to councils under the New Housing Partnerships initiative and Community Ownership	[^{F47} Related Housing Expenditure]
[^{F48} 7. Income from local authorities in respect of right to buy sales	Expenditure on housing]
[^{F49} 8. Any sums received from local authorities in respect of housing stock transfers]	[^{F50} Repayment of PWLB debt]

Annotations:

Amendments (Textual)

- F46** Words in Sch. 2 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(e)
- F47** Words substituted in relation to the sixth type in Sch. 2 Pt. 2, in column 2 (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), art. 2(4)(a)
- F48** Seventh type in Sch. 2 Pt. 2 inserted (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), art. 2(4)(b)
- F49** Item 8 in Sch. 2 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(e)
- F50** Words in Sch. 2 inserted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(f)

Overall amount: [^{F51}£250,000,000]

Annotations:

Amendments (Textual)

- F51** Word in Sch. 2 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(g)

PART 3

SCOTTISH EXECUTIVE EDUCATION DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Recovery of costs from local authorities in respect of self-governing schools and early education	Expenditure on education services

Overall amount: [^{F52}£20,985,000]

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

Annotations:**Amendments (Textual)**

F52 Word in Sch. 2 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(h)

PART 4

SCOTTISH EXECUTIVE ENTERPRISE AND LIFELONG LEARNING DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Repayments of student loans and grants and interest capitalised on student loans	Expenditure of the Student Awards Agency for Scotland
2. Income from property management, investment management, voted loans interest and other fees	Expenditure on Scottish Enterprise and Highlands and Islands Enterprise
3. Refunds of grants for departmental investment assistance	Expenditure on departmental investment assistance

Overall amount: [^{F53}£93,498,000]

Annotations:**Amendments (Textual)**

F53 Word in Sch. 2 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(i)

PART 5

SCOTTISH EXECUTIVE HEALTH DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Charges to private patients; income generation schemes; dividends on public dividend capital loans to NHS trusts; interest on loans to NHS trusts; charges for the processing of plasma for the Department of Health, Social Services and Public Safety Northern Ireland; handling charges for blood products; sales of antibodies and related products; repayments of Project 2000 bursaries; contributions from NHS trusts to clinical negligence and other risks scheme; National Insurance contributions	Expenditure on hospital and community health services

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

<p>2. 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</p>	<p>Expenditure on family health services</p>
<p>3. Sales of publications; fees for conferences and courses; royalties from projects developed with departmental assistance; sales of vitamin drops and tablets at national health service clinics; other miscellaneous income</p>	<p>Expenditure on other health services</p>
<p>[^{F54}4. Income from fees charged by the Scottish Commission for the Regulation of Care]</p>	<p>[^{F55}Expenditure on Community Care]</p>

Annotations:

Amendments (Textual)

F54 Words in [Sch. 2](#) inserted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, [2\(5\)\(j\)](#)

F55 Words in [Sch. 2](#) inserted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, [2\(5\)\(k\)](#)

Overall amount: [^{F56}£1,250,000,000]

Annotations:

Amendments (Textual)

F56 Word in [Sch. 2](#) substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, [2\(5\)\(l\)](#)

PART 6

SCOTTISH EXECUTIVE JUSTICE DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
<p>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</p>	<p>Expenditure of the SPC</p>

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (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	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 Service Training School, including that from fire-related and other organisations which use the school's teaching and conference facilities on a repayment basis	Expenditure of the Scottish Fire Service Training School
5. Civil defence 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 defence (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	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

Overall amount: [^{F57}£28,000,000]

Annotations:

Amendments (Textual)

F57 Word in Sch. 2 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(m)

PART 7

SCOTTISH EXECUTIVE (ADMINISTRATION)

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Payments from departments 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; New Deal income; recoveries from the National Insurance Fund; repayments of loans made	Scottish Executive core departments running costs

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

to members of staff for house purchase; rent from minor occupiers; European Fast Stream income

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
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Overall amount: [^{F58}£15,500,000]

Annotations:

Amendments (Textual)

F58 Word in [Sch. 2](#) substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, **2(5)(n)**

PART 8

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; sales of extracts on the Internet; income from minor occupiers	Expenditure on Records Enterprise
2. Income from sales of records services; income from minor occupiers	Registration expenditure
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; income from minor occupier	Expenditure on vital events and national health service
4. Income from sales of Census and other geographical information; sales of population statistics; income from IT services; income from minor occupiers	Expenditure on Census and population statistics

Overall amount: [^{F59}£2,715,000]

Annotations:

Amendments (Textual)

F59 Words in [Sch. 2 Pt. 8](#) substituted (29.11.2002) by [The Budget \(Scotland\) Act 2002 Amendment Order 2002 \(S.S.I. 2002/542\)](#), art. **2(4)(i)**

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

PART 9

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; issue of microfilm and sale of facsimiles; income from conservation and binding services; a contribution from General Register Office for Scotland for binding services; income from Registers of Scotland Executive Agency for shared accommodation	Running costs of the National Archives of Scotland

Overall amount: [F60 £ 827,000]

Annotations:

Amendments (Textual)

F60 Words in Sch. 2 Pt. 9 substituted (29.11.2002) by [The Budget \(Scotland\) Act 2002 Amendment Order 2002 \(S.S.I. 2002/542\)](#), **art. 2(4)(j)**

PART 10

SCOTTISH EXECUTIVE FINANCE AND CENTRAL SERVICES DEPARTMENT

<i>Type of accruing resources</i>	<i>Purpose</i>
1. Income from European Structural Funds	Expenditure on projects supported by European Union funding
2. Income in respect of legal costs recovered by the Local Government Boundary Commission	Payments to the Local Government Boundary Commission
3. Contributions in respect of teachers' and national health service superannuation	Expenditure on teachers' and national health service superannuation
4. Administration charges in respect of services undertaken by the Scottish Public Pensions Agency	Running costs of the Scottish Public Pensions Agency
5. Pensions contributions	Expenditure on pensions
6. Recovery of grant awarded to councils under the Bellwin scheme covering floods, storms, and other emergencies	Expenditure on floods, storms and other emergencies

Overall amount: [F61 £816,422,000]

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

Annotations:

Amendments (Textual)

F61 Word in Sch. 2 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, 2(5)(o)

PART 11

CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Type of accruing resources

Purpose

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; contributions towards postal citation scheme; minor miscellaneous income

Running costs of the Crown Office and Procurator Fiscal Service

Overall amount: [^{F62}£175,000]

Annotations:

Amendments (Textual)

F62 Words in Sch. 2 Pt. 11 substituted (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), art. 2(4)(l)

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 support to the private sector for planting	[^{F63} £95,797,000]	Miscellaneous income	£100

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

of new forest and woodlands, replanting after felling and maintenance grants for improvements; regulating forestry activity through the application of forest management standards and felling controls; managing the Forestry Commission's forests in Scotland; associated administrative costs, including an appropriate share of the Commission's headquarters and central service 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	[^{F64} £5,598,000]	Miscellaneous income	£100
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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 Commissioner for Administration; any other payments	[^{F65} £205,985,000]	Miscellaneous income	£100
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Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

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

[^{F66}£6,868,000]

Income from [^{F67}sales of furniture and] [^{F68}IT equipment]

Annotations:

Amendments (Textual)

- F63** Word in Sch. 3 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(6)(a)**
- F64** Words substituted in relation to the second purpose in Sch. 3 column 2 (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), **art. 2(5)(a)(ii)**
- F65** Words substituted in relation to the third purpose in Sch. 3 column 2 (29.11.2002) by The Budget (Scotland) Act 2002 Amendment Order 2002 (S.S.I. 2002/542), **art. 2(5)(a)(iii)**
- F66** Word in Sch. 3 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(6)(b)**
- F67** Words in Sch. 3 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(6)(e)**
- F68** Word in Sch. 3 substituted (7.3.2003) by Budget (Scotland) Act 2002 Amendment Order 2003 (S.S.I. 2003/157), arts. 1, **2(6)(d)**

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. 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: [^{F69}£5,000,000]

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

Annotations:

Amendments (Textual)

F69 Words in Sch. 4 Pt. 1 substituted (29.11.2002) by [The Budget \(Scotland\) Act 2002 Amendment Order 2002 \(S.S.I. 2002/542\)](#), **art. 2(6)(a)**

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; gifts; income from commercial sales and other services provided to the public	Expenditure on administrative costs of the Scottish Parliament

Overall amount: [^{F70}£200]

Annotations:

Amendments (Textual)

F70 Words in Sch. 4 Pt. 3 substituted (29.11.2002) by [The Budget \(Scotland\) Act 2002 Amendment Order 2002 \(S.S.I. 2002/542\)](#), **art. 2(6)(b)**

Status: Point in time view as at 19/03/2003.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)

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 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: [^{F71}£15,500,000]

Annotations:

Amendments (Textual)

F71 Word in [Sch. 4](#) substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, 2(7)

SCHEDULE 5

(introduced by section 5)

BORROWING BY CERTAIN STATUTORY BODIES

<i>Enactment</i>	<i>Amount</i>
1. Paragraph 2A of Schedule 7B to the National Health Service (Scotland) Act 1978 (c.29) (NHS trusts)	£50,000,000
2. Section 7 of the Housing (Scotland) Act 1988 (c.43) (Scottish Homes)	Nil
3. Section 25 of the Enterprise and New Towns (Scotland) Act 1990 (c.35) (Scottish Enterprise)	£10,000,000
4. Section 26 of that Act (Highlands and Islands Enterprise)	£1,000,000
5. [^{F72} Section 42 of the Water Industry (Scotland) Act 2002 (Scottish Water)]	[^{F73} £104,500,000]
6. Section 48 of the Environment Act 1995 (c.25) (Scottish Environment Protection Agency)	Nil

Status: Point in time view as at 19/03/2003.

Changes to legislation: *There are currently no known outstanding effects for the Budget (Scotland) Act 2002. (See end of Document for details)*

Annotations:

Amendments (Textual)

- F72** Words in Sch. 5 substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, **2(8)(a)**
- F73** Word in Sch. 5 substituted (7.3.2003) by [Budget \(Scotland\) Act 2002 Amendment Order 2003 \(S.S.I. 2003/157\)](#), arts. 1, **2(8)(b)**

Status:

Point in time view as at 19/03/2003.

Changes to legislation:

There are currently no known outstanding effects for the Budget (Scotland) Act 2002.