



Budget (Scotland) Act 2023

2023 asp 2

PART 1

FINANCIAL YEAR 2023/24

Use of resources etc.

1 The Scottish Administration

- (1) The Scottish Administration may use resources in financial year 2023/24 for the purposes specified in column 1 of [schedule 1](#)—
 - (a) in the case of resources other than accruing resources, up to the amounts specified in the corresponding entries in column 2 of that schedule,
 - (b) in the case of accruing resources, up to the amounts specified in the corresponding entries in column 3 of that schedule.
- (2) Despite paragraphs (a) and (b) of [subsection \(1\)](#), the resources which may be used for a purpose specified in column 1 may exceed the amount specified in the corresponding entry in column 2 or (as the case may be) column 3 if—
 - (a) in the case of resources other than accruing resources, the first condition is met,
 - (b) in the case of accruing resources, the second condition is met.
- (3) The first condition is that the total resources (other than accruing resources) used in financial year 2023/24 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 2.
- (4) The second condition is that the total accruing resources used in financial year 2023/24 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 3.

Commencement Information

11 S. 1 in force at 28.3.2023, see [s. 10](#)

Status: Point in time view as at 29/03/2024.

Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2023, Cross Heading: Use of resources etc.. (See end of Document for details)

2 Direct-funded bodies

- (1) A direct-funded body may use resources in financial year 2023/24 for the purposes specified in column 1 of [schedule 2](#) in relation to the body.
- (2) Resources other than accruing resources may be used for those purposes up to the amounts specified in the corresponding entries in column 2 of that schedule.
- (3) Accruing resources may be used for those purposes up to the amounts specified in the corresponding entries in column 3 of that schedule.

Commencement Information

I2 S. 2 in force at 28.3.2023, see [s. 10](#)

3 Borrowing by statutory bodies

In [schedule 3](#), the amounts set out in column 2 are the amounts specified for financial year 2023/24 for the purposes of the enactments listed in the corresponding entries in column 1 (which make provision as to the net borrowing of the statutory bodies mentioned in that column).

Commencement Information

I3 S. 3 in force at 28.3.2023, see [s. 10](#)

Status:

Point in time view as at 29/03/2024.

Changes to legislation:

There are currently no known outstanding effects for the Budget (Scotland) Act 2023, Cross Heading: Use of resources etc..