## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations amend the Budget (Scotland) Act 2015 ("the Act").

Regulation 2 amends the overall cash authorisations specified in section 4(2) and (3) of the Act in relation to the Scottish Administration, the Forestry Commissioners and the Scottish Parliamentary Corporate Body.

Regulation 3(2) amends purpose 8 in Schedule 1 to the Act.

Regulation 3(3) amends the amount of resources (other than accruing resources) that may be used for purposes 1 to 9, 11, 12, 14, 16 and 17 in schedule 1 to the Act. It also amends the total amount of those resources for all the purposes in that schedule.

Regulation 4 amends the amount of resources other than accruing resources that may be used by the Forestry Commissioners for certain purposes in schedule 2 to the Act. It also amends the amount of accruing resources that may be used by the Forestry Commissioners.