

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Budget (Scotland) Act 2019 (“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 and the Scottish Parliamentary Corporate Body.

Regulation 3(2) amends schedule 1 of the Act by amending purposes 2 to 8, and 12, and adding a new purpose 21.

Regulation 3(3) amends schedule 1 of the Act by amending the amount of resources (other than accruing resources) that may be used for purposes 1 to 13, 16, 18 to 20, and inserting an amount in relation to new purpose 21. It also amends the total of amounts of resources for all the purposes in that schedule.

Regulation 3(4) amends the amount of accruing resources that may be used for purpose 20 and inserts an amount in relation to new purpose 21, in schedule 1 to the Act. It also amends the total of amounts 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 Scottish Parliamentary Corporate Body and Audit Scotland for certain purposes in schedule 2 of the Act.