

## EXPLANATORY NOTE

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

These Regulations amend the Budget (Scotland) Act 2021 (“the Act”).

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

Regulation 3(2) amends purposes 1 to 3, 5, 6, 8, 9 and 11, and omits purposes 7 and 10, in schedule 1 of the Act, for which the Scottish Ministers may use resources in the financial year 2021/22.

Regulation 3(3) amends the amounts of resources other than accruing resources that may be used for purposes 1 to 6, 8, 9, 11, 12, 13, 16, 20 and 21 in schedule 1 of the Act, and omits the amounts of such resources that may be used for purposes 7 and 10. 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 purposes 1 to 3, 6, 8, 9 and 20 in schedule 1 of the Act, and omits the amounts of such resources that may be used for purposes 7 and 10. It also amends the total of amounts of accruing resources for all the purposes in that schedule.

Regulation 4 amends the amounts of resources other than accruing resources that may be used for purpose 1 in schedule 2 of the Act.

These Regulations reflect the reallocation of resources between Scottish Government portfolios following the First Minister’s announcement of a new portfolio structure on 19 May 2021. The main changes relate to the creation of the new portfolios for Finance and Economy, Social Justice, Housing and Local Government, Net Zero, Energy and Transport, Constitution, External Affairs and Culture, and Deputy First Minister and Covid Recovery.