

## EXPLANATORY NOTE

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

These Regulations amend the Budget (Scotland) Act 2022 (“the Act”).

Regulation 2 amends the overall cash authorisations specified in section 4(2) of the Act.

Regulation 3(2) amends purposes 2 and 5 in schedule 1 of the Act, for which the Scottish Ministers may use resources in the financial year 2022/23.

Regulation 3(3) amends the amounts of resources other than accruing resources that may be used for purposes 1 to 11, 14 and 19 in schedule 1 of the Act. It also amends the total amount of resources for all the purposes in that schedule.

Regulation 3(4) amends the amounts of accruing resources that may be used for purpose 14 in schedule 1 of the Act. It also amends the total amount of accruing resources for all the purposes in that schedule.