

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Budget (Scotland) Act 2023 (“the Act”).

Regulation 2 amends the overall cash authorisations specified in section 4(2) and (3) of the Act.

Regulation 3(2) amends purposes 1 to 9 and 11 in schedule 1 of the Act for which the Scottish Ministers may use resources in the financial year 2023/24.

Regulation 3(3) amends the amounts of resources other than accruing resources that may be used for purposes 1 to 11, 13 to 15 and 17 to 20 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 purposes 9 and 17 in schedule 1 of the Act. It also amends the total amount of accruing resources for all the purposes in that schedule.

Regulation 3(5) adds a new purpose 21 in schedule 1 of the Act, for which the Scottish Ministers may use resources in the financial year 2023/24.

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