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## EXPLANATORY NOTE

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

This Order amends the Budget (Scotland) Act 2009 (“the 2009 Act”).

This Order amends the 2009 Act so as to—

- (a) alter the overall cash authorisations in relation to the Scottish Administration, the Forestry Commissioners, the Food Standards Agency, the Scottish Parliamentary Corporate Body and Audit Scotland in section 3 of the 2009 Act (article 2);
- (b) alter the first, second, third and sixth purposes for which resources may be used in accordance with section 1 of and schedule 1 to the 2009 Act (article 3(2));
- (c) alter the amount of resources other than accruing resources that may be used for certain of the purposes set out in schedule 1 to the 2009 Act (article 3(3));
- (d) alter the amount of accruing resources set out in schedule 1 to the 2009 Act in respect of the second, fourth, sixth and eighth purposes of accruing resources (article 3(4));
- (e) alter the overall amount of accruing resources in Parts 1 to 4, 6 and 7 of schedule 2 to the 2009 Act which may be used by portfolios without individual limit (article 4(2), (3)(b), (4)(c), (5), (6)(b) and (7)(b));
- (f) alter the types of accruing resources in Parts 2, 3, 6 and 7 of schedule 2 to the 2009 Act which may be used (article 4(3)(a), (4)(a) and (b), (6)(a) and (7)(a)); and
- (g) alter the amount of resources other than accruing resources of direct-funded bodies in schedule 3 to the 2009 Act in relation to the first and second purposes (article 5(2)).