## **EXPLANATORY NOTE**

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

This Order amends the Budget (Scotland) Act 2014 ("the Act").

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

Article 3(2) amends the purposes in purposes 1 to 3, 6 to 8, and 17 and omits purpose 16.

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

Article 3(4) amends the amount of resources (accruing resources) that may be used for purposes 1, 8 10 and 13 in schedule 1 to the Act. It also amends the total amount of those resources for all the purposes in that schedule.

Article 4 amends the amount of resources other than accruing resources that may be used by the direct-funded bodies for certain purposes in schedule 2 to the Act.

The Order reflects the reallocation of resources between Scottish Government portfolios following the First Minister's announcement of the new portfolio structure on 21st November 2014.