

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 of the Act.

Regulation 3(2) amends purposes 2, 4 and 9 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 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 4 amends the amount of resources other than accruing resources that may be used for purposes 1 and 2 in schedule 2 of the Act.