## EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Budget (Scotland) Act 2011 ("the Act").

Article 2 amends the overall cash authorisations specified in section 3 of the Act in relation to the Scottish Administration, the Forestry Commissioners, the Food Standards Agency and the Scottish Parliamentary Corporate Body.

Article 3(2) amends purposes 3, 6 and 7A for which resources may be used in accordance with section 1 of, and schedule 1 to, the Act.

Article 3(3) amends the amount of resources (other than accruing resources) that may be used for purposes 1 to 12 and 14 set out in schedule 1 to the Act and the total amount of resources for all of the purposes.

Article 3(4) amends the amount of accruing resources that may be used for purposes 1, 6 and 7 set out in schedule 1 to the Act and the total amount of resources for all of the purposes.

Article 4(a) amends the purposes for which resources may be used by Audit Scotland in accordance with section 2 of, and schedule 2 to, the Act.

Article 4(b) amends the amount of resources (other than accruing resources) that may be used by direct-funded bodies for purposes 1, 2 and 3 set out in schedule 2 to the Act.

Article 5 amends the amount specified in schedule 3 to the Act in relation to section 42 of the Water Industry (Scotland) Act 2002 (which makes provision as to net borrowing by Scottish Water).