



# Budget (Scotland) Act 2023

## 2023 asp 2

### PART 1

FINANCIAL YEAR 2023/24

*Use of resources etc.*

#### **1 The Scottish Administration**

- (1) The Scottish Administration may use resources in financial year 2023/24 for the purposes specified in column 1 of [schedule 1](#)—
  - (a) in the case of resources other than accruing resources, up to the amounts specified in the corresponding entries in column 2 of that schedule,
  - (b) in the case of accruing resources, up to the amounts specified in the corresponding entries in column 3 of that schedule.
- (2) Despite paragraphs (a) and (b) of [subsection \(1\)](#), the resources which may be used for a purpose specified in column 1 may exceed the amount specified in the corresponding entry in column 2 or (as the case may be) column 3 if—
  - (a) in the case of resources other than accruing resources, the first condition is met,
  - (b) in the case of accruing resources, the second condition is met.
- (3) The first condition is that the total resources (other than accruing resources) used in financial year 2023/24 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 2.
- (4) The second condition is that the total accruing resources used in financial year 2023/24 for all purposes specified in column 1 does not exceed the total of the amounts specified in column 3.

#### **2 Direct-funded bodies**

- (1) A direct-funded body may use resources in financial year 2023/24 for the purposes specified in column 1 of [schedule 2](#) in relation to the body.

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*Status: This is the original version (as it was originally enacted).*

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- (2) Resources other than accruing resources may be used for those purposes up to the amounts specified in the corresponding entries in column 2 of that schedule.
- (3) Accruing resources may be used for those purposes up to the amounts specified in the corresponding entries in column 3 of that schedule.

### **3 Borrowing by statutory bodies**

In [schedule 3](#), the amounts set out in column 2 are the amounts specified for financial year 2023/24 for the purposes of the enactments listed in the corresponding entries in column 1 (which make provision as to the net borrowing of the statutory bodies mentioned in that column).