

## EXPLANATORY NOTE

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

This Order follows a reclassification of the Registers of Scotland to central government by the Office of National Statistics, so that the legal regime governing Registers of Scotland's finances and the budgeting regime are aligned. This is effected by repeal of section 9 of the Public Finance and Accountability (Scotland) Act 2000 and a requirement placed on Registers of Scotland to pay any accumulated reserves into the Scottish Consolidated Fund.