
EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Budget (Scotland) Act 2007 (“the 2007 Act”), which makes provision for the financial year 2007/08, for the use of resources by the Scottish Administration and certain bodies whose expenditure is payable out of the Scottish Consolidated Fund, for authorising the use of resources, and for limits on the capital expenditure of and borrowing of local authorities and certain other public bodies. The 2007 Act was amended by the Budget (Scotland) Act 2007 Amendment Order 2007 ([S.S.I. 2007/551](#)).

In particular, this Order further amends the 2007 Act so as to—

- (a) alter the overall cash authorisations in respect of 4 of the 5 bodies referred to in section 3 of the 2007 Act (article 2(2));
- (b) restate the purposes for which resources may be used in accordance with section 1 of and Schedule 1 to the 2007 Act (article 3(2)(a) and (b));
- (c) restate the amount of resources other than accruing resources that may be used for certain of the purposes set out in Schedule 1 to the 2007 Act (article 3(3)(a) to (k));
- (d) restate and add a type of accruing resources in respect of the tenth purpose set out in Schedule 1 to the 2007 Act (article 3 (4));
- (e) restate the amount of accruing resources in Schedule 1 to the 2007 Act in respect of the second, third, tenth and twelfth type of accruing resources (article 3(5)(a) to (d));
- (f) add types of accruing resources in Parts 1 and 10 of Schedule 2 to the 2007 Act which may be used respectively by the Rural Affairs and the Environment Portfolio and the Finance and Sustainable Growth Portfolio (article 4(2) and (7));
- (g) alter the overall amounts of accruing resources in Parts 2, 3, 7, 8, 12 and 13 of Schedule 2 to the 2007 Act which may be used by the Portfolios referred to therein without individual limit (article 4(3) to (6), (8) and (9));
- (h) alter in Schedule 3 to the 2007 Act in relation to the first, second and third directly funded bodies referred to therein the overall amount of resources other than accruing resources and accruing resources which may be used for the purposes specified (article 5(a) to (c));
- (i) alter in Schedule 4 to the 2007 Act in Part 1 in respect of the Forestry Commissioners the overall amount of accruing resources that body may use without individual limit (article 6); and
- (j) alter in Schedule 5 to the 2007 Act in respect of Scottish Water the amount of borrowing allowed in terms of section 42 of the Water Industry (Scotland) Act 2002 (article 7).