



National Parks (Scotland) Act 2000

2000 asp 10

Finances

21 General financial duties

- (1) The Scottish Ministers may, after consultation with a National Park authority, determine the financial duties of the authority; and different determinations may be made for different functions and activities of the authority.
- (2) The Scottish Ministers must give an authority notice of every determination under subsection (1), and such a determination may—
 - (a) relate to a period beginning before, on or after the date on which it is made,
 - (b) contain supplemental provisions,
 - (c) be varied by a subsequent determination.
- (3) The Scottish Ministers may, after consultation with an authority, give a direction to the authority requiring it to pay to them an amount specified in, or calculated in accordance with, the direction in respect of—
 - (a) any sum, or
 - (b) a sum of any description,so specified which is received by the authority.
- (4) Where it appears to the Scottish Ministers that an authority has a surplus, whether on capital or revenue account, they may, after consultation with the authority, direct the authority to pay to them such amount not exceeding the amount of that surplus as may be specified in the direction.

22 Grants and loans by the Scottish Ministers

- (1) The Scottish Ministers may make grants to a National Park authority for such purposes, of such amounts and on such terms as they think fit.
- (2) The Scottish Ministers may lend to a National Park authority any sums which it has power to borrow under section 23(1)(a).
- (3) A loan made under subsection (2) is to be repaid to the Scottish Ministers at such times and by such methods, and interest on the loan is to be paid to them at such rates and at such times, as the Scottish Ministers may from time to time determine.

23 Borrowing powers

- (1) A National Park authority may—
 - (a) borrow from the Scottish Ministers, by way of temporary loan or otherwise,
 - (b) with the consent of the Scottish Ministers, borrow temporarily, by way of overdraft or otherwise, from persons other than the Scottish Ministers,such sums as it may require for meeting its obligations and carrying out its functions.
- (2) A consent under subsection (1)(b) may be granted subject to conditions.
- (3) In any financial year the net amount of sums borrowed by an authority under this section must not exceed the amount specified for that year for the purposes of this section in a Budget Act.
- (4) In subsection (3), “net amount” means the amount of sums borrowed in the financial year less any repayments made during that year (otherwise than by way of interest) in respect of sums borrowed in that or any other year.
- (5) An authority may borrow money only under this section.

24 Guarantees

- (1) The Scottish Ministers may guarantee, in such manner and on such conditions as they think fit, the discharge of any financial obligation in connection with any sum which a National Park authority borrows from any person.
- (2) Where the Scottish Ministers give a guarantee under this section they must forthwith lay a statement of the guarantee before the Parliament.
- (3) Where any sum is paid out in fulfilment of a guarantee under this section, the Scottish Ministers must, as soon as reasonably practicable after the end of each financial year (beginning with that in which the sum is paid out and ending with that in which all liability in respect of the principal of the sum and in respect of interest on it is finally discharged), lay before the Parliament a statement relating to that sum.
- (4) Where any sum is paid out in fulfilment of a guarantee under this section, the authority which borrowed the sum by reference to which the guarantee was given must make to the Scottish Ministers, at such times and in such manner as they may from time to time direct—
 - (a) payments of such amounts as they may so direct in or towards repayment of the sum so paid out, and
 - (b) payments of interest, at such rate as they may so direct, on what is outstanding for the time being in respect of the sum so paid out.

25 Accounts

- (1) A National Park authority must—
 - (a) keep proper accounts and accounting records,
 - (b) prepare for each financial year an account of the authority’s expenditure and receipts in accordance with directions issued by the Scottish Ministers, and
 - (c) send the account to the Scottish Ministers by such time as they may direct.
- (2) The Scottish Ministers must send the account to the Auditor General for Scotland for auditing.