

*These notes relate to the National Parks (Scotland) Act 2000
(asp 10) which received Royal Assent on 14 August 2000*

NATIONAL PARKS (SCOTLAND) ACT 2000

EXPLANATORY NOTES

INTRODUCTION

Section 25: Accounts

68. This section places a duty on a National Park authority to keep proper accounts and prepare an account of its expenditure at the end of each financial year in accordance with directions from the Scottish Ministers who, having received a copy from the authority, must send the account to the Auditor General for Scotland for auditing.