



National Parks (Scotland) Act 2000

2000 asp 10

Finances

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.