

Status: Point in time view as at 01/05/2014.

Changes to legislation: There are currently no known outstanding effects for the Further and Higher Education (Scotland) Act 2005, Cross Heading: Accounts. (See end of Document for details)

[^{F1}SCHEDULE 2B REGIONAL BOARDS

Textual Amendments

- F1** Sch. 2B inserted (1.5.2014 for the insertion of sch. 2B paras. 1, 2, 3 (in part), 6 (in part), 7 (in part), 8, 9 (in part), 10-12, 14-18, 1.8.2014 in so far as not already in force) by [Post-16 Education \(Scotland\) Act 2013](#) (asp 12), **ss. 11(2), 23(2)**; S.S.I. 2014/79, art. 2(1)(2)(3), Sch. 1, 2 (with art. 3)

Accounts

- 17 (1) The board must—
- (a) keep proper accounts and accounting records;
 - (b) prepare a statement of accounts in respect of each yearly period ending on 31 March; and
 - (c) send the statement of accounts to the Scottish Ministers,
in accordance with such directions as the Scottish Ministers may give.
- (2) The Scottish Ministers must send the statement of accounts to the Auditor General for Scotland for auditing.]

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