



Scotland Act 1998

1998 CHAPTER 46

PART III

FINANCIAL PROVISIONS

72 Accounts of loans to the Scottish Ministers

The Secretary of State shall, for each financial year—

- (a) prepare, in such form and manner as the Treasury may direct, an account of sums paid and received by him under sections 66, 67 and 71, and
- (b) send the account to the Comptroller and Auditor General not later than the end of November in the following financial year,

and the Comptroller and Auditor General shall examine, certify and report on the account and shall lay copies of it and of his report before each House of Parliament.