

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the National Galleries of Scotland Act 1906, Accounts. (See end of Document for details)

[^{F1}SCHEDULE

THE BOARD

Textual Amendments

F1 Ss. 5, 9, Sch.(as originally enacted) repealed by [Statute Law Revision Act 1927 \(c.42\)](#)

ACCOUNTS]

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- (1) The Board shall keep proper accounts and proper records in relation to them.
 - (2) The Board shall prepare, in accordance with best commercial practice, a statement of accounts in respect of each financial year.
 - (3) The statement shall comply with any directions given by the Secretary of State with the Treasury's consent as to the information to be contained in the statement, the manner in which the information is to be presented or the methods and principles according to which the statement is to be prepared.
 - (4) The Board shall send the statement to the Secretary of State at such time as he may direct.
 - (5) The Secretary of State shall, on or before 31st August in any year, send to the Comptroller and Auditor General the statement prepared by the Board under sub-paragraph (2) for the financial year last ended.
 - (6) The Comptroller and Auditor General shall examine, certify and report on the statement sent to him under sub-paragraph (5) and shall lay copies of it and of his report before each House of Parliament.
 - (7) In this paragraph "financial year" means the period of 12 months ending with 31st March each year.

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