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**Changes to legislation:** There are currently no known outstanding effects for the Further and Higher Education (Scotland) Act 2005, Paragraph 17. (See end of Document for details)

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## [<sup>F1</sup>SCHEDULE 2B REGIONAL BOARDS

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### 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 [<sup>F2</sup>31st July]; 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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### Textual Amendments

- F2** Words in sch. 2B para. 17(1)(b) substituted (31.3.2015) by [The Post-16 Education \(Scotland\) Act 2013 \(Modification of Legislation\) Order 2015 \(S.S.I. 2015/153\)](#), art. 1, **sch. para. 3(4)**

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### Modifications etc. (not altering text)

- C1** Sch. 2B para. 17(1)(b) modified (31.3.2015) by [The Post-16 Education \(Scotland\) Act 2013 \(Modification of Legislation\) Order 2015 \(S.S.I. 2015/153\)](#), art. 1, **Sch. para. 21**

**Changes to legislation:**

There are currently no known outstanding effects for the Further and Higher Education (Scotland) Act 2005, Paragraph 17.