



GENERAL REGISTER OFFICE FOR SCOTLAND

DIRECTION BY THE SCOTTISH MINISTERS

In accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000

1. The statement of accounts for the financial year ended 31 March 2002 and subsequent years shall comply with the accounting principles and disclosure requirements of the edition of the Resource Accounting Manual which is in force for the year for which the statement of accounts are prepared.
2. The statement of accounts shall give a true and fair view of the net resource outturn and cash flows for the financial year, and the state of affairs as at the end of the financial year.
3. This direction shall be reproduced as an appendix to the statement of accounts. This direction supersedes the one given on 29th March 2001.

P.S.Collings

Signed by the authority of the Scottish Ministers

Dated 15th July 2002