Status:	This is the	original v	ersion (as it was o	originally made). T	Γhis
item of	legislation	is currenti	lv onlv o	available i	in its original form	at.

WELSH STATUTORY INSTRUMENTS

2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

PART 6

Particular Relevant Bodies

Internal drainage boards

19. An internal drainage board must charge to a revenue account an amount equal to the payments and contributions statutorily payable for that year under an arrangement accounted for as a defined benefit pension plan or as other long-term employee benefits (as defined in accordance with proper practices in relation to accounts).