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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULE ROAD USER CHARGING: FINANCIAL PROVISIONS

### *Accounts and funds*

- 4 (1) An account, in the prescribed form, of the income and expenditure in respect of each charging scheme shall be kept for each financial year by the charging authority or jointly by the charging authorities.
- (2) A statement of account prepared from an account kept by virtue of sub-paragraph (1) above for any financial year by a charging authority (whether or not jointly with another charging authority) shall be published, in the prescribed manner, in the annual accounts of the authority for the financial year.
- (3) In this paragraph “prescribed” means prescribed by regulations made by the Scottish Ministers.