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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2023 No.**

**The Parking Prohibitions (Enforcement and  
Accounts) (Scotland) Regulations 2023**

**PART 4**

Financial provisions

**Accounts and application of surplus**

- 13.**—(1) A local authority must—
- (a) prepare a statement of account showing, for each financial year—
    - (i) their income and expenditure in connection with their functions under Part 6 of the Act,
    - (ii) how any surplus in such an account has been applied,
  - (b) publish the statement of account, in such manner as is required by proper accounting practices, in the annual accounts of the authority for the financial year,
  - (c) send a copy of the statement of account to the Scottish Ministers.
- (2) A statement of account prepared under this regulation must be—
- (a) based on adequate accounting records, and
  - (b) in such form as is required by proper accounting practices.
- (3) A local authority may apply any surplus in the account only for the purposes—
- (a) of facilitating the local authority’s local transport strategy,
  - (b) specified in section 55(4)(b) to (d) (financial provisions relating to designation orders) of the Road Traffic Regulation Act 1984(1).
- (4) In this regulation—
- “adequate accounting records” has the meaning given in regulation 6 (accounting records and control systems) of the Local Authority Accounts (Scotland) Regulations 2014(2),
- “local transport strategy” has the meaning given in section 82(1) (interpretation) of the Transport Scotland Act 2001(3),
- “proper accounting practices” has the meaning given in section 12(2) (proper accounting practices) of the Local Government in Scotland Act 2003(4),

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(1) 1984 c. 27. In relation to Scotland, section 55(4) was amended by paragraph 42 of schedule 12 of the Local Government (Finance) Act 1988 (c. 41), by paragraph 46 of schedule 8 of the New Roads and Street Works Act 1991 (c. 22) and by paragraph 46 of schedule 8 of the Road Traffic Act 1991 (c. 40).

(2) S.S.I. 2014/200.

(3) 2001 asp 2. Section 82(1) was amended by section 51(8) of the Transport (Scotland) Act 2005 (asp 12).

(4) 2003 asp 1. Section 12 was modified by S.S.I. 2013/121.

“surplus” means the amount of money (if any) by which the gross amount received by the local authority in charges under Part 6 of the Act for a financial year exceeds the expenditure incurred by the local authority during that year in connection with their functions under that Part.