

## SCHEDULE 2

### Amendments to Transport Act 1962 and Transport Act 1968

#### Transport Act 1962

**15.**—(1) Section 24(1) (accounts) is amended as follows.

(2) In subsection (1)—

- (a) after “Each Board” insert “, other than the British Waterways Board,”,
- (b) omit the words from “and, in the case of” to the end.

(3) In subsection (2)—

- (a) after “each Board”, insert “, other than the British Waterways Board,”,
- (b) omit the words “after, in the case of the British Waterways Board, consultation with the Scottish Ministers”.

(4) In subsection (3), omit “and, in the case of the British Waterways Board, to the Scottish Ministers” and “and in the report which is, under this Act, to be laid by the Scottish Ministers annually before the Scottish Parliament”.

(5) After subsection (3), insert—

“(3A) The British Waterways Board—

- (a) must cause proper accounts and other records in relation to those accounts to be kept, and
- (b) must prepare an annual statement of accounts in such form and containing such particulars, compiled in such manner, as the Scottish Ministers may from time to time direct.

(3B) The British Waterways Board must send the statement of accounts to the Auditor General for Scotland for auditing.

(3C) As soon as the accounts have been audited under subsection (3B), the British Waterways Board must send to the Scottish Ministers a copy of the statement of accounts together with a copy of the report made by the Auditor General for Scotland on that statement.

(3D) A copy of the statement of accounts and the report referred to in subsection (3C) must be included in the report which is under this Act to be laid by the Scottish Ministers annually before the Scottish Parliament.”.

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(1) Section 24 was amended by [S.I. 1991/1997](#), [2000/3251](#) and [2008/948](#).