
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 4

The Workplace Parking Licensing (Scotland) Regulations 2022

PART 7

General

Accounts

- 34.**—(1) A local authority operating a scheme must for the duration of the scheme—
- (a) keep adequate accounting records for that scheme showing for each financial year—
 - (i) how the net proceeds of the scheme have been calculated,
 - (ii) how the net proceeds of the scheme have been applied,
 - (iii) the value of the net proceeds of the scheme unspent at each financial year end,
 - (b) prepare, in respect of each financial year, a statement of account based on the accounting records referred to in paragraph (1)(a) and, if applicable, paragraph (2) in such form as is required by proper accounting practices,
 - (c) 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.
- (2) Where a scheme is operated by two or more local authorities acting jointly those local authorities must, in addition to the requirement specified in paragraph (1)(a), keep adequate accounting records—
- (a) showing each authority’s share of net proceeds of the scheme, and
 - (b) how the gross and net revenue of each authority’s share of the net proceeds of the scheme is calculated in accordance with the apportionment of any monies received from licence charges and penalty charges.
- (3) In this regulation—
- “adequate accounting records” has the meaning given in regulation 6 of the Local Authority Accounts (Scotland) Regulations 2014⁽¹⁾,
 - “proper accounting practices” has the meaning given in section 12 of the Local Government in Scotland Act 2003⁽²⁾.

Commencement Information

II [Reg. 34](#) in force at 4.3.2022, see [reg. 1\(1\)](#)

⁽¹⁾ S.S.I. 2014/200.

⁽²⁾ 2003 asp 1. Section 12 was modified by S.S.I. 2013/121.

Changes to legislation:

There are currently no known outstanding effects for the The Workplace Parking Licensing (Scotland) Regulations 2022, Section 34.