



59 Board shall establish the annual rates of such payments as part of its allocation for such purpose, and  
60 the Department shall use those rates to calculate and put into effect annual changes in each qualifying  
61 city's or town's payment under this section.

62 The payments by the Department shall be paid in equal sums in each quarter of the fiscal year, and  
63 payments shall not exceed the allocation of the Board.

64 The chief administrative officer of the city or town receiving this fund shall make annual categorical  
65 reports of expenditures to the Department, in such form as the Board shall prescribe, accounting for all  
66 expenditures, certifying that none of the money received has been expended for other than maintenance,  
67 construction, or reconstruction of the streets, and reporting on their performance as specified in  
68 subsection B of § 33.2-352. Such reports shall be included in the scope of the annual audit of each  
69 municipality conducted by independent certified public accountants.