

# LOCAL GOVERNMENT IN SCOTLAND ACT 2003

---

## EXPLANATORY NOTES

### THE ACT – SECTION BY SECTION

#### **Part 1 - Best Value and Accountability**

#### ***Section 13 – Publication by local authorities of information about finance and performance***

36. **Section 13** places local authorities under a duty to make whatever arrangements are necessary to report publicly on their performance. As with the duty of Best Value, this duty is intended to accommodate all of an authority's functions. Although it is expected that the reporting of performance will be proportionate to the public importance of and public interest in such functions, *subsection (2)* makes clear that in the first instance it is for individual authorities to decide how best to fulfil the basic duty; this includes issues such as when and to whom any report on performance should be made.
37. *Subsections (7) and (8)* provide that the Scottish Ministers may issue guidance about how local authorities should discharge their obligations under this section, after consultation, and *subsections (3) and (4)* specify that the Scottish Ministers may issue regulations, again after consultation and subject annulment by resolution of the Scottish Parliament. It is expected that such regulations will provide for the publication of information which it is considered to be of particular importance to place in the public domain. *Subsection (6)* outlines some of the basic issues that may be dealt with in such regulations.