

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision in relation to the publication by local authorities of information about finance and performance. Section 13 of the Local Government in Scotland Act 2003 (“the 2003 Act”) places local authorities under a general duty to make arrangements for the reporting to the public of the performance of their functions.

Regulation 2 provides that the duty under section 13(1) (duty of local authority to make arrangements for reporting) of the 2003 Act includes the reporting of information which is provided under section 1 (publication of information as to standards of performance) of the Local Government Act 1992.

Regulation 3 places publication and advertising requirements on local authorities in relation to reports made under section 13(1) of the 2003 Act.