

***The Local Government in Scotland Act 2003***

***GUIDANCE ON SECTION 13 -  
THE DUTY TO MAKE ARRANGEMENTS FOR THE REPORTING TO THE PUBLIC  
OF THE OUTCOME OF PERFORMANCE OF FUNCTIONS***

***& SECTION 13 REGULATIONS -  
THE ACCOUNTABILITY OF LOCAL AUTHORITIES (PUBLICATION OF  
INFORMATION ABOUT FINANCE AND PERFORMANCE) (SCOTLAND)  
AMENDMENT REGULATIONS 2003***

Guidance and regulations issued under s13 of the Local Government in Scotland Act 2003 are relevant to all Scottish councils, the SPTA, fire and police authorities, and fire and police boards; as well as to bodies audited under s106(1) of the Local Government (Scotland) Act 1973 ( i.e. committees, joint committees and joint boards the members of which are appointed by local authorities, and to charities etc the trustees of which are local authorities or their members.

You are invited to comment on the draft statutory guidance at Attachment A. It has been prepared with the assistance of the Best Value Task Force for issue by Scottish Ministers under Section 13 of the Local Government in Scotland Act 2003. The guidance gives advice to authorities about discharging *the duty to make arrangements for the reporting to the public of the outcome of the performance of [their] functions.*

Section 13 also provides for the making of regulations. The first regulations at Attachment B have already been laid before the Scottish Parliament and came into effect on 30<sup>th</sup> June 2003. They ensure that Statutory Performance Indicator information (as provided by the Local Government Act 1992) is published by a local authority in such a way that it should be readily accessible to members of the public within the area. This is in line with commitments made during the passing of the Act. You should note that the deadline for the publication of SPIs has not been amended and remains 30<sup>th</sup> September each year.

Further regulations are in draft at Attachment C. They were forewarned by s13 (6) of the Act, and describe various pieces of information which should be included in information published under Public Performance Reporting arrangements each year.

Once approved by the Scottish Parliament the regulations will be incorporated into the regulations at Attachment B, and therefore included in the obligation to publish the information described in such a way that it should be readily accessible to members of the public within the area.

The deadline suggested for the publication of this information is 31<sup>st</sup> October each year. Neither this deadline nor the deadline set for making SPI information accessible is intended to discourage local authorities from re-publishing any part of the information described at other times in the year as part of a wider performance reporting strategy.

The draft regulations include some description of pieces of financial information. You should note that the Scottish Executive intends to conduct a further review of the framework for the publication of financial information other than full formal accounts. That review may inform consideration of the relevant paragraphs in these draft regulations.

Any comments on the draft guidance should be sent to [bv.ppr@scotland.gsi.gov.uk](mailto:bv.ppr@scotland.gsi.gov.uk) or in writing to:

Peter Hill  
The Scottish Executive  
Finance & Central Services Department  
Local Government Finance & Performance Division  
Area 3-J (North)  
Victoria Quay  
Edinburgh  
EH6 6QQ

The deadline for comments is **21<sup>st</sup> November 2003**.

If you have any queries please contact 0131-244-7049

**PREFACE****Public Performance Reporting: Statutory Guidance on the Publication of Financial and Performance Information by Scottish Local Authorities**

This statutory guidance has been prepared by and has been recommended to Scottish Ministers by the Best Value Task Force. It is issued by Scottish Ministers under Section 13 of the Local Government in Scotland Act 2003, and is intended to assist each local authority in fulfilling its *'duty to make arrangements for the reporting to the public of the outcome of the performance of its functions.'* In discharging the general duty described in s13(1), local authorities are responsible for and free to make reasonable decisions about what information should be published, how it is communicated, how frequently and to whom.

This guidance should be read with the guidance on accountability in Chapter 8 of *'The Local Government in Scotland Act 2003 – Guidance on s1(1) The Duty to Make Arrangements to Secure Best Value'* produced by the Best Value Task Force under s2(1)(b) of the Act. The relevant extract is attached at Annex A.

Section 13(1) of the Act applies to reporting on the outcomes of the exercise of any power or obligation of the authority. This includes the outcome of pursuing the duty of Best Value – i.e. whether there has been improvement in performance. It also includes the outcome of the local authority's own duty of Community Planning, although further specific provision is made in s17 of the Act for the publication of reports by the local authority about that issue. Authorities should have regard to guidance prepared by the Community Planning Task Force in addition to the general advice given here.

This guidance advises authorities on their approach to their duty of Public Performance Reporting, as described in s13(1), and not just to the publication of the specific information described in regulations issued under s13(3). These regulations will specify information considered by Scottish Ministers to be of such public interest that they require it to be put into the public domain. Obligations imposed by the regulations are therefore a subset of, rather than a substitute for, discharging the duty described in s13(1). Local authorities will need to consider what else should be included in Public Performance Reporting, as well as how best to engage stakeholder interest in what is published.

**DRAFT**

**Local Government in Scotland  
[Act 2003]**

**Guidance on s13:**

**THE DUTY TO MAKE ARRANGEMENTS FOR  
THE REPORTING TO THE PUBLIC OF THE  
OUTCOME OF PERFORMANCE OF FUNCTIONS**

**Issued by Ministers on the advice of the Best Value Task Force, in pursuance of s13(7)  
of  
the Local Government in Scotland Act 2003 asp1**

## CONTENTS

1. Introduction
2. What is Public Performance Reporting?
3. Why should local authorities report performance?
4. What do people need or want to know?
5. Appropriate use of measures
6. How should information be published?
7. When is the right time to publish?

### Annexes

- A – Extract from guidance issued by the Best Value Task Force in pursuance of s2(1)(b) of the Local Government in Scotland Act
  - Chapter 8 Accountability
- B - Extracts from *Connecting with Communities – the case study evidence (part 1)*
  - Key barriers to effective communications
  - Key ingredients to effective communications

## ***PART ONE: INTRODUCTION***

1. The consultation draft of the guidance issued under s2(1)(b) of the Act by the Best Value Task Force (BVTF) includes a chapter which sets out the key components to be considered in terms of developing an individual authority's approach to, and content of, their public performance reporting. It is attached at Annex A. It has been used as the starting point of this guidance.
2. In addition, authorities are encouraged to continue to refer to any other advice on good communications practice that they find helpful. For example, Annex B highlights key issues from research undertaken in English local authorities, which may be of particular value in the development and review of Public Performance Reporting strategies in Scotland.
3. There are a number of key issues which must be considered –

- Authorities should give an honest and balanced picture of their performance
  - Authorities should know who their stakeholders are, what performance information they want and how best to provide them with that information
  - Authorities must have a strategic approach for Public Performance Reporting to ensure it is planned, systematic, monitored and reviewed
  - Authorities must aim to provide Public Performance Reporting in a manner which engages stakeholders in the improvement process
4. Authorities will have to develop their approach to public performance reporting well beyond the requirements set out in the Regulations in order to address these key issues.

## **PART TWO: WHAT IS PUBLIC PERFORMANCE REPORTING?**

*'A local authority which secures Best Value will be able to demonstrate accountability' through 'the use of public performance reporting, so that stakeholders are told what quality of service is being delivered and what they can expect in the future' <sup>1</sup>*

1. Public Performance Reporting (PPR) is fundamental to Best Value, underpinning the culture of customer focus and continuous improvement. Reporting performance creates an important record of the authority's progress towards its objectives. It also gives stakeholders information that allows them to make informed judgements about public services and to challenge performance in the interests of future service improvement. To be productive, PPR has to involve the right information going in the right way to the right people at the right time.
2. Some information is required to be published already, under service specific legislation. In addition, the Scottish Ministers have power to define specific information for publication by issuing regulations under s13 of the Local Government in Scotland Act. In addition, and as outlined in this guidance, authorities need to plan for and deliver broader performance reporting strategies that are appropriate to their stakeholders and particular circumstances.
3. The real challenge of PPR goes beyond what is required by Ministers. It is to provide information on key activities that is appropriate for the target audience in terms of volume and detail. This may involve avoiding publishing information which goes beyond the needs of stakeholders, as well as making best use of information which is already collected for management or monitoring purposes.
4. The collection and reporting of performance information can be complex and resource intensive. It is therefore important that effort is not wasted. Each authority should develop a corporate strategy for PPR so that it may evolve in a controlled manner, and can be monitored and reviewed to achieve the right balance between quality and cost. The strategy will be expected to demonstrate a stakeholder focus and authorities should seek stakeholder views in its development.
5. More specifically, it also means that performance measures developed to support PPR should reflect:
  - the information needs of the stakeholders
  - an alignment with identified key aims/objectives/areas for improvement
  - a benefit from reporting which is proportionate to the cost of collection

---

<sup>1</sup> See Annex A

### ***PART THREE: WHY SHOULD LOCAL AUTHORITIES REPORT PERFORMANCE?***

1. Public services are provided on behalf of the public and in their interests: they are not just 'customers'. This means that in addition to the legitimacy authorities derive from the democratic process, they must also be ready to be held to account for their performance on an ongoing basis. Local authorities need to use Public Performance Reporting to provide stakeholders with relevant information on the performance of their own authority, to enable them to determine the quality of services being delivered. Such accountability is one of the key characteristics a local authority is expected to demonstrate.
2. Increasingly, stakeholders expect public sector organisations to be transparent, responsive and accountable. They are entitled to know how their money is being spent and to what effect. Authorities should view PPR as a primary opportunity to outline to their stakeholders the circumstances and rationale behind their policy and spending priorities, and to explain that it may not be possible to meet all public expectations immediately.
3. PPR also provides a platform on which authorities can engage with their stakeholders in the consultation and improvement processes of the authority - capturing and considering feedback (including complaints) from stakeholders can inform the planning, managing and evaluation of services.

## **PART FOUR: WHAT DO STAKEHOLDERS NEED OR WANT TO KNOW?**

1. Local authorities have an obvious and direct accountability at the ballot box. But while elections give local authorities their democratic legitimacy and mandate, they cannot capture and reflect completely the ongoing range of interests and concerns of different stakeholder communities. There is therefore a need for a more direct means of receiving accounts of the authority's performance through the provision of performance information.
2. Authorities need to consider the range of communities and individuals they are accountable to – the general public, service users, consumers, residents, community and voluntary groups and other stakeholders. All have a diversity of needs and priorities. Public performance reporting must aim to reflect this diversity in both the approach to dissemination and in the content of information. It may not be necessary or realistic to provide performance information specific to every community and every individual. But authorities should explore different ways of publishing performance information for different audiences, as their PPR frameworks develop.
3. Although the performance information is reported for public accountability purposes, authority employees, professional organisations and trade unions also have a need for this information in dealing with enquiries from the public, in their own employee development work or in other related activities. Financial and statistical data may be the appropriate format for such groups as opposed to the more accessible formats considered for the general public.
4. Research by MORI<sup>2</sup> shows that getting the public to notice changes in services takes time. Public perceptions of how well a service is performing may be a poor reflection of actual performance: services can improve while public opinion of them gets worse. Poor public perceptions can be because of a particular image of the service projected in the media or political debate, or maybe because of rising public expectation.
5. Actual users of services tend to be more positive than the public as a whole. In addition, authorities' concern about performance can be disproportionate to the needs of users. However poor public perceptions may also be due to deterioration in the service which is not picked up quickly enough, often due to inadequate or ill-chosen performance information.
6. Obviously a careful balance will need to be struck between supplying too many people with too much information and too few people with too little information. Authorities should recognise that stakeholders at least need to know where to get information when they need it. Authorities should be looking to encourage an increase in awareness and interest, as well as a demand for performance information, not trying to keep supply under tight controls.
7. User consultation and research is vital to understanding stakeholder priorities, and both soft and hard measures of opinion are likely to be useful, but a great deal of ground can be covered with the use of common sense and existing sources of information.

---

<sup>2</sup> Understanding Public Perceptions (2002) – prepared by MORI on behalf of APSE

Authorities should seek the views of stakeholders in the development of their PPR strategy and provide mechanisms for feedback on the information provided and on the PPR approach.

8. Authorities should consider the viability of presenting performance information on a local area or communities of interest basis, as this can be more informative to service users than information for the entire authority. This is borne out in the research highlighted below, which underpins a number of other issues authorities should consider in developing PPR approaches.
9. Findings from the Scottish Consumer Council research<sup>3</sup> (due to be published in 2003) found that in general, people want to know:
  - how the authority is taking into account their needs and views in service delivery
  - that they are receiving, or have access to, the same levels and quality of service, regardless of where they live
  - how the authority is spending its money, whether they are achieving value for money and whether quality is being considered
  - information which provides a balanced view of local authority performance
  - what progress is being made against achieving specified service targets
  - where they can find out further performance information if required
  - where to go and what to do if things are going wrong
  - how they can feed back their views about any aspect of the performance information

An authority's performance reporting strategy must ensure that it provides the public with the relevant information to inform them about these issues.

10. In addition, MORI research<sup>2</sup> has revealed particular trends in local authority service user expectations, which are consistent with their expectations of other 'consumer products':
  - speed of service response
  - simplicity of information
  - services built around working lives
  - evidence of a commitment to keeping service users informed about 'their' services
  - evidence of a commitment to getting things right first time
  - honesty

---

<sup>3</sup> Research prepared by the Scottish Local Government Information Unit on behalf of the Scottish Consumer Council

## ***PART FIVE: APPROPRIATE USE OF MEASURES***

1. The duty to secure Best Value is to secure improvement, not to develop performance measurement systems. But improvement cannot be demonstrated unless it is measured to identify what has changed and how. It is for the authority to define the specifics of their own performance measurement systems, taking account of appropriate good practice.
2. This need to monitor progress means that authorities will find it helpful to identify a selection of measures which are closely linked to their identified key priorities, including those of most concern to users, and which can show whether adequate improvement is being achieved over time. This will often also involve identifying targets for improvement, which progress can be reported against and which can be compared to those of other organisations.
3. Many authorities have adopted the balanced score card approach<sup>4</sup> to ensure that the performance information is relevant and linked to the authority's overall objectives and priorities.
4. This does not mean publishing local or national data simply because it is available. Nor does it mean publishing only the best or worst results. Local authorities should aim to report in a rounded, balanced and honest manner. They should take into account stakeholder interests, identified priorities, recommendations for improvement and declared targets.
5. Authorities should consider developing local performance measures that are based upon an analysis of feedback (especially formal complaints) received from the public. Reporting back to the public on such analysis and resulting actions taken is a strong demonstration that the authority listens and responds to their stakeholders.

---

<sup>4</sup> There are many guides available on Balance scorecard e.g. The measures of success - Developing a balanced scorecard to measure performance, The Accounts Commission for Scotland, 1998

## ***PART SIX: HOW SHOULD INFORMATION BE PUBLISHED?***

1. Performance information must be relevant and meaningful if the public and other stakeholders are to be engaged. This means that:
  - information is based on what people need and want to know, rather than on what information is easily available to the authority
  - where appropriate, sufficient information is provided to enable stakeholders to make informed comparisons of performance achieved in different years and/or with other organisations
  - information is presented clearly, in plain language and in a tone and style that people can readily relate to, so that it is easy to understand and digest
  - presentation takes into account the needs of people from socially excluded and under represented groups
  - official jargon is avoided and any technical terms are clearly explained
  - imaginative use is made of simple charts, diagrams, illustrations and symbols to convey statistical information, which can often help users to understand complex data
  - where appropriate, the collection and validation methodologies are outlined to describe the quality and reliability of information
  - all published information is kept as accurate and up-to-date as possible
  - where appropriate, an explanation of the activity and the outcomes being reported is provided, as some stakeholders may benefit from additional commentary to understand the context of the performance information and the issues impacting on the level of performance achieved
  - where appropriate, provide further information to signpost how and where more detailed or further information can be accessed
2. Background information may be necessary to give people a more rounded and balanced picture of how the authority is performing.
3. It is fundamental to an effective, customer focused, improvement approach to provide opportunities for feedback, including comments/complains systems. This information needs to be captured and methodically fed into improvement systems.
4. As the term Public Performance Reporting suggests, the information should be presented primarily for giving account of the authority's performance to a wider public, reports should not simply be a by-product of information assembled for internal management purposes. Statutory performance information should be included where it is meaningful to the targeted audiences.
5. Base information should be derived from operational performance management and information systems. To be appropriate this usually complex and often technical information will need to be filtered and put into language suitable for the stakeholder group being addressed. Despite filtering and translating information, it should maintain its integrity and should reflect a true picture of the authority's performance. Statements made in PPR should have a demonstrable audit trail to the core performance monitoring data from which it has been derived.

6. Public service organisations can learn from each others' experience. Sharing information about what techniques work effectively in particular situations has an important role to play in improving performance in reporting. It stimulates debate and promotes good practice in the development of strategies and activities which are focussed on the needs of the stakeholder rather than the organisation's own priorities. Authorities should also, where appropriate, engage the expertise of communications specialists within the organisation in the development of PPR approaches. This can aid consistency with other communications strategies, policies and systems, as well as provision of professional advice.
7. Authorities should make use of a wide range of media to communicate performance information to various target audiences. The Local Government in Scotland Act 2003 empowers and actively encourages local authorities to make use of a wide variety of communication tools and techniques to enable and engage the widest range of stakeholders in the ongoing performance of their local authority.
8. Authorities should consider, where appropriate and viable, making information available at different levels of detail to appeal to stakeholders according to their level of interest. Where necessary, to accommodate service users and professional audiences, authorities should consider producing separate reports to meet the needs of these different audiences.
9. Information should be provided in a manner and media that is clearly appropriate for the target audience. This may include the use of specific language sets (e.g. Gaelic or Urdu) or via alternative mediums such as sign language or Braille. Account should be taken of standards applying to information for people with disabilities, which have been developed by the Scottish Accessible Information Forum.  
[www.saifscotland.org.uk/publications/standards/Introduction/index.html](http://www.saifscotland.org.uk/publications/standards/Introduction/index.html)
10. Additionally, to aid further inclusion, due attention must be given to the needs of all people who are uncomfortable with or have difficulties using printed media. Use should be made of any standing arrangements for engaging with different stakeholder communities to promote discussion and feedback on performance. Again, a wide range of methods are available, such as citizens' panels, community forums and workshops.
11. Whilst increasingly the internet, e-mail and other digital messaging may be seen to be a cost-effective method of communicating performance information, care should be taken to ensure that stakeholders have access to such a resource. Equally, many stakeholders may have no interest in receiving information via such a mechanism regardless of whether access exists or not.
12. Clearly, authorities will want to make sure that the information reaches the audience for which it was intended and it is therefore likely that a range of mechanisms will be utilised to achieve this goal.
13. However the information is communicated, it will be important to ensure clarity and that an appropriate degree of consistency of approach is maintained across the authority. This may include integrating the reporting of performance information with the relevant reporting arrangements for community planning *[hyperlink]*.

## ***PART SEVEN: WHEN IS THE RIGHT TIME TO PUBLISH?***

1. Regulations issued under s13 are expected to require authorities to publish all statutory performance information within six months of the year to which the Direction from the Accounts Commission relates. They are also expected to require the publication of certain financial information at particular times of the year (e.g. to support council tax demands).
2. Otherwise, authorities are free to publish any other performance information at times and frequencies of their own choosing. This gives considerable scope to time information around the needs of different audiences and the requirements of different planning cycles. Reporting times should allow sufficient time for stakeholders to provide feedback that can inform key policy decisions and target setting and be fed into the next planning cycle.
3. Authorities should also consider when stakeholders are likely to be most interested in performance information or when they will find it most relevant. For example consider when it is most appropriate to provide PPR for the following –
  - When may parents be most interested in Education performance information?
  - When may local people or local businesses be most interested in knowing what the authority has and intends to spend money on?
  - When would be the most appropriate time to publish winter maintenance performance information?
  - When do local businesses find it most beneficial to receive performance information on major local developments?
  - When would various stakeholders be most interested in litter management performance?
4. If performance is to be managed effectively, performance monitoring must be undertaken on an ongoing basis and plans for publication should be determined by factors other than the availability of information.
5. Local authorities are, first and foremost, public servants and therefore are duty bound to provide an account, so that they may be held to account, for their actions and performance. Politics or pride should not stop local authorities from providing balanced and honest performance information. Moreover, the reality is often far better than the perception.

EXTRACT FROM GUIDANCE ISSUED BY BEST VALUE TASK FORCE IN  
PURSUANCE OF S2(1)(b) OF THE LOCAL GOVERNMENT IN SCOTLAND ACT  
2003

**CHARACTERISTICS OF BEST VALUE ARRANGEMENTS: CHAPTER [ ]**

A local authority which secures Best Value will be able to demonstrate

- **ACCOUNTABILITY**

*the use of public performance reporting so that stakeholders are told what quality of service is being delivered and what they can expect in the future*

This means:

1. That the local authority has identified what information stakeholders need in order to form a view on the performance of the authority. It recognises that different sections of the community will have different needs in terms of getting information and responds accordingly. It presents this information in a form that people find useful, accessible and that allows stakeholders to form a clear view of the authority's overall performance.
2. That in terms of its **approach** to Public Performance Reporting, the authority:
  - a) Has clearly identified what information will be provided at a service activity level and which at a corporate level;
  - b) Derives the information utilized in Public Performance Reporting from its performance management and information systems;
  - c) Considers a range of media and conveys this information in one or a number of ways that make it easy for stakeholders to find out what they want to know;
  - d) Includes clear guidance as to where and how stakeholders can access more detailed information on specific topics;
  - e) Presents the information in a clear, easy-to-understand and concise form taking account of equalities and accessibility issues;
  - f) Has an accessible feedback system which encourages stakeholders to comment on the information and mechanisms of Public Performance Reporting, and ensures this feedback is reviewed regularly to inform improvement activities.
3. That the **content** of the authority's Public Performance Reporting is easy to understand and concise and includes:
  - a) Information on what services the authority provides, what people can expect of them, and how people can get access to them.

- b) Information on what the authority has learned from consultation about what matters to its stakeholders and what it is doing to respond to these concerns.
  - c) Information that shows how the authority is working with other bodies to best meet the needs of its communities through Community Planning. (*hyperlink to guidance*)
  - d) Information that allows the public to see that the authority is spending its money wisely and achieving value for money on behalf of its communities. It shows clearly that the authority is eliminating waste, focusing on priorities, achieving value for money, and doing things that work.
  - e) Information that provides a rounded, honest and balanced picture of how the authority is performing.
  - f) Trend information, comparative information, and performance against targets or benchmarks to help stakeholders assess how performance is changing.
  - g) Information on what the authority is doing to improve its performance and impact, what targets it has for improvement, and what improvements have been achieved since it last reported.
4. That the authority has regard to guidance produced under s13 in relation to reporting financial and performance information matters.

Extracts from 'Connecting with Communities – improving communications in local government, the case study evidence (part 1) summary' 2002 - a report looking at communications in English authorities, produced by the Connecting with Communities project, funded by the Office of the Deputy Prime Minister with the Local Government Association, Improvement & Development Agency and Audit Commission.

Further information from the project, documents and a communications toolkit are accessible on the I&DeA website – [www.idea.gov.uk/knowledge](http://www.idea.gov.uk/knowledge)

#### Key barriers to effective communications

- Lack of commitment from the top, and poor leadership at both managerial and political level
- 'silo' mentality leading to diffuse, confused communication
- lack of investment/unwillingness to spend
- not enough communications staff of the right seniority
- too little attention to branding as opposed to logos
- traditionalism and bureaucracy
- wasted money through use of inappropriate communications
- no evaluation of impact
- lack of a coherent strategy that is 'lived' by key staff/members, as opposed to a document on a shelf

#### Key ingredients to effective communications

- lead communications from the very top, politically and managerially
- have a corporate communications strategy in place
- develop a strong and consistent brand
- know its key stakeholders, audiences and how best to reach them
- put special emphasis on communicating with 'hard to reach' groups
- have a clear set of messages to communicate
- communicate in a consistent, relevant and frequent way
- be proactive and creative
- engender a 'pride of place' about the locality as well as promote the authority
- have one or two personalities as key spokespeople
- foster internal communications and encourage all staff to be good communicators
- have a good website and use electronic communications to target information and create a dialogue with local residents
- work with the media as partners not adversaries
- be innovative, engaging and relevant
- consult meaningfully
- be brave about communicating the 'hard stuff'

SCOTTISH STATUTORY INSTRUMENTS

2003 No.

LOCAL GOVERNMENT

The Accountability of Local Authorities (Publication of Information about Finance and Performance) (Scotland) Regulations

<i>Made</i>	2003
<i>Laid before the Scottish Parliament</i>	2003
<i>Coming into force</i>	2003

The Scottish Ministers, in exercise of the powers conferred by section 13(3) of the Local Government in Scotland Act 2003<sup>(5)</sup> and all other powers enabling them in that behalf and after consultation with such associations of local authorities and such other persons as they think fit, hereby make the following Regulations:

**Citation commencement and interpretation**

1.—(1) These Regulations may be cited as the Accountability of Local Authorities (Publication of Information about Finance and Performance) (Scotland) Regulations 2003 and shall come into force on 30<sup>th</sup> June 2003.

(2) In these Regulations “the 2003 Act” means the Local Government in Scotland Act 2003.

**Reporting under Section 13 of the 2003 Act**

2. The information which is to be provided under section 1 of the Local Government Act 1992<sup>(6)</sup> is to be included in that which is to be reported to the public by a local authority under section 13(1) of the 2003 Act.

**Requirements in relation to publication of information**

3. (1) Any report made by a local authority under section 13(1) of the 2003 Act shall be published by the local authority in such forms and by such means as to make it readily accessible to members of the public within the area of that local authority.

(2) When a local authority makes a report under section 13(1) it shall advertise the availability of that report in a manner which effectively raises public awareness within its area of the availability of that report.

---

<sup>(5)</sup> 2003 asp 1.

<sup>(6)</sup> 1992 c.19.

## **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.

## SCOTTISH STATUTORY INSTRUMENTS

2003 No.

## LOCAL GOVERNMENT

## The Accountability of Local Authorities (Publication of Information about Finance and Performance) (Scotland) Amendment Regulations 2003

<i>Made</i>	2003
<i>Laid before the Scottish Parliament</i>	2003
<i>Coming into force</i>	2003

The Scottish Ministers, in exercise of the powers conferred by section 13(3) of the Local Government in Scotland Act 2003<sup>(7)</sup> and all other powers enabling them in that behalf and after consultation with such associations of local authorities and such other persons as they think fit, hereby make the following Regulations:

**Citation commencement and interpretation**

1.—(1) These Regulations may be cited as the Accountability of Local Authorities (Publication of Information about Finance and Performance) (Scotland) Amendment Regulations 2003 and shall come into force on [                    ].

(2) In these regulations—

“the 2003 Act” means the Local Government in Scotland Act 2003;

“equal opportunity requirements” has the same meaning as in Section L2 of Part II of Schedule 5 to the Scotland Act 1998<sup>(8)</sup>

“financial year” means the twelve months ending with 31st March;

“significant trading operation” means a trading operation as defined in section 10(2) of the 2003 Act;

“significant works contract” means a contract between the local authority and another person which if conducted by a local authority as a trading operation would be a significant trading operation for the purposes of section 10(2) of the 2003 Act.

2. After regulation 2 of the principal Regulations there shall be inserted the following regulation:-

**“Reporting under section 13 of the Local Government in Scotland Act 2003**

2A (1) In furtherance of its duty of reporting to the public under section 13 of the 2003 Act a local authority shall make public the following information—

(a) a summary of the local authority’s tangible assets and their value at the end of the financial year, its sources of income, the amounts derived from these sources and its expenditure during that financial year;

---

<sup>(7)</sup> 2003 asp 1.

<sup>(8)</sup> 1998 c. 46.

(b) its trading accounts for significant trading operations in the financial year or an abstract of those accounts;

(c) a summary of its expenditure under significant works contracts;

(d) a summary statement setting out the strategic arrangements it had in place under section 1 of the 2003 Act during the financial year immediately preceding that in which the statement is made, what it did under those arrangements and to what effect, including an account of how it has regard to the need to meet the equal opportunity requirements and how what it did contributed to the achievement of sustainable development;

(e) a statement specifying by what other means and when it proposes to carry out its duties under section 13 of the 2003 Act during the period of 12 months beginning with the date on which the statement is made; and

(f) a statement specifying any [significant] recommendation for improvement made to the local authority formally and publicly during the period of 5 years ending with the date on which the statement is made where action has not been taken or has not been completed by the local authority in relation to that recommendation.

(2) The information referred to in sub paragraphs (a) to (d) shall be published by the local authority by no later than 31<sup>st</sup> October following the end of the financial year to which the information relates.

(3) The information referred to in sub paragraphs (e) and (f) shall be published by the local authority no later than 31<sup>st</sup> October in each calendar year.

(4) For the purposes of sub paragraph (f) a recommendation for improvement is a recommendation made by-

(a) a person discharging a power or duty under an enactment to make that recommendation; or

(b) a person who is exercising statutory functions relating to the assessment of local authority performance.”.

Authorised to sign by the Scottish Ministers

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations provide for certain information about the resources and performance of local authorities in Scotland to be put into the public domain each year.

Regulation 2A describes certain matters which must be included in reports made public by local authorities in the course of discharging the duty under section 13 of the Local Government in Scotland Act 2003 to make arrangements for the reporting to the public of the outcome of the performance of functions and provides the time limits in which this information must be published.