

*These notes relate to the Local Government in Scotland Act
2003 (asp 1) which received Royal Assent on 11 February 2003*

LOCAL GOVERNMENT IN SCOTLAND ACT 2003

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Part 7 – Finance

Section 35 – Capital expenditure limits

96. This section places local authorities under a duty to manage their own capital expenditure. *Subsection (2)* provides that in so doing local authorities should comply with any regulations issued by the Scottish Ministers. *Subsection (3)* describes what such regulations might cover, such as requirements to determine, review, report on and publish information about capital expenditure. *Subsection (4)* ensures that local authorities are obliged to comply with any relevant codes of practice referred to in the regulations.