

Local Government Finance Circular No. 1/2013

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: A4724010
7 February 2013

Dear Chief Executive/ Director of Finance

- 1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2013 - SETTLEMENT FOR 2013-14 AND REDETERMINATIONS FOR 2012-13**
- 2. LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2012-16**
- 3. NON DOMESTIC RATES FOR 2013-14**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2013. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2013-14. The Order also confirms the changes made to amounts payable to each authority for 2012-13 since the 2012 Order.

2. This Circular provides a summary of the 2013-14 figures (and the revised Revenue allocations for 2012-13) contained in the 2013 Order, which have been revised from those contained in Local Government Finance Circular No. 5/2012.

3. The Circular includes a separate column in Annexes B and C showing the general revenue changes since Spending Review 2011 and Draft Budget 2013-14. As in previous years the final column in the table at Annex B provides the amount of the Council Tax element, for illustrative purposes, which the Scottish Government plans to hold back under the terms of the Cabinet Secretary for Finance and Employment and Sustainable Growth's letter of 20 September 2012 to COSLA, which set out the sign-off arrangements on a council by council basis. The letter of 20 September 2012 also confirmed that if any council does not agree to the full package available then it will have its allocation reduced by its needs based share of a package worth in total £109 million across the whole of local government.

4. In a departure from the two stage sign-off arrangements agreed for previous settlements, for 2013-14 only those Council Leaders who do not intend to take up the offer and agree the full package of measures set out in the 20 September letter are required to write to the Cabinet Secretary for Finance, Employment and Sustainable Growth setting out the reasons why they do not wish to comply by **no later than 11 March**, but preferably by

the end of February (and ideally as soon as possible after they have set their budgets and announced their council tax rates for 2013-14).

5. In **mid-March 2012** the Government will table an amendment Order (to the Local Government Finance (Scotland) Order 2013), to pay out the full amount of the council tax holdback monies to all those councils whose Leaders have not written to us as detailed in the preceding paragraph. For those councils whose Leaders have subsequently written confirming they do not intend to take up the offer, the amendment Order will not allocate the council tax holdback monies, but will remove the needs based shares of the remaining sanction monies for Teachers (£39 million).

6. If a council considers there are any errors or revisions that require to be addressed they should, in the first instance, contact COSLA immediately.

7. The capital allocations set out in this Circular include the Scottish Government's decisions on the allocation of Barnett consequential for the period 2013-15. The Cabinet Secretary for Finance, Employment and Sustainable Growth announced local government's share of these capital funding consequential on 19 December 2012. This included £1.3m in 2012-13 and £44.9m in 2013-14 for new local government capital projects on the condition that local authorities spend this additional funding on projects that are ready to go but are not already funded in their capital programmes for 2012-13 or 2013-14. The distribution of this additional capital funding has been discussed and agreed with COSLA.

8. The various parts and annexes to this Circular, listed below, provide more detail behind the calculations.

Part A: Local Government Finance Settlement – Revenue: 2012-15 and changes in 2012-13.

Part B: Local Government Finance Settlement – Capital: 2012-16.

Part C: Non-Domestic Rates for 2013-14.

Annex A: All Scotland Aggregated Funding Totals 2012-15;

Annex B: Individual Revenue Allocations for 2013-14;

Annex C: Individual Revenue Allocations for 2014-15;

Annex D: Explanatory Notes on the Revenue Distribution;

Annex E: Individual Share of the Additional £70 million;

Annex F: Estimates of Ring-Fenced Grant Revenue Funding for 2013-14;

Annex G: Reconciliation of Revenue Allocations for 2013-14;

Annex H: Reconciliation of Revenue Allocations for 2014-15;

Annex I: Redeterminations of Revenue funding for 2012-13;

Annex J: Individual Capital Grant Funding for 2012-13;

Annex K: Individual Capital Grant Funding for 2013-14;

Annex L: Individual Capital Grant Funding for 2014-15;

Annex M: Individual Capital Grant Funding for 2015-16 (reprofiling of SR11).

Part A: Local Government Finance Settlement - Revenue: 2013-15 and changes in 2012-13

9. This Finance Circular sets out the distribution of revenue funding allocations for 2013-14 and 2014-15. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2012-15.

10. **Annexes B and C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Funding, Non-Domestic Rate Income, and Ring-Fenced Revenue Grants) for each council for 2013-14, and 2014-15 respectively. The basis behind the grant distribution methodology as explained in Finance Circular 6/2007 has been retained as agreed with COSLA, and additional funding provided as part of Spending Review 2011 to deliver the Scottish Government's 85% floor is included at the end of this process. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.

11. **Annex E** sets out how the additional £70 million available to councils that choose to freeze their 2013-14 council tax levels at 2012-13 levels as part of the overall funding packages will be distributed.

12. **Annex F** gives a breakdown of the individual council shares of Ring-Fenced grant revenue allocations for 2013-14 and 2014-15 as at the outcome of Spending Review 2011. It should be noted that both the Housing Support Grant and Hostels Grant are both in the process of reform.

13. The changes to the GRG figures since Local Government Finance Circular 5/2012 are set out in **Annexes G and H**.

14. **Annex I** of this Circular provides details of the redeterminations within Schedule 2 of the 2013 Order for the 2012-13 General Revenue Grant.

15. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS)) is set out in Annex H of Finance Circular 2/2011. Based on the latest available loans fund data (as received from authorities in the 2010-11 Final Capital Returns), the interest rate applied to calculate LCS for 2012-15 is 4.819%. The total amounts included for loan charge support and PPP support are included in the revenue figures in **Annex A** and column 3 of **Annexes B and C**.

Part B: Local Government Finance Settlement – Capital Grants 2012-16

16. The Local Government settlement includes a total of £1.958 billion of capital grants. As agreed with COSLA the payment of these grants will be spread over four years rather than three. £120 million has been moved from 2012-13 to 2014-15, and £100 million has been moved from 2013-14 to 2015-16.

17. This Finance Circular sets out the provisional distribution of capital funding to local authorities for 2013-16. These are in line with the figures from the Draft Budget 2013-14 published on 20 September 2012. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2012-15.

18. **Annexes J, K, L and M** set out the provisional distribution of the General Capital Grant and Specific Capital Grants included in the settlement for each council for 2012-13 to 2015-16 respectively. Capital grants which remain undistributed are identified as such. The methodologies used to calculate these provisional allocations have been agreed with COSLA. The figures for 2015-16 show only the allocation of the £100 million for re-profiling, at this stage.

Part C: Non-Domestic Rates for 2013-14

19. The Distributable Amount of Non-Domestic Rate Income for 2013-14 has been set at £2,435 million. This figure uses the latest forecast of net income from non-domestic rates in 2013-14 and will also draw on council estimates of the amounts they will contribute to the Pool from non-domestic rate in 2012-13. Included in the estimated figure is a calculation of gross income, expected losses from appeals and estimated expenditure on mandatory and other reliefs as well as write-offs and provision of bad debt. As proposed under the Business Rates Incentivisation Scheme the distribution of Non-Domestic rates income for 2013-14 will match the shares based on the 2011-12 mid-year estimates provide by councils rather than distributed on the basis of population, as was the case up to and including 2010-11. General Revenue Grant, as it has done previously, will continue to provide the balance of funding. This change provides a clearer presentation and greater transparency in how councils are actually funded.

20. The following four pieces of Business Rates legislation have been laid on Thursday 7 February and apply from 1 April 2013.

20.1. The Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2013. This changes the rate for standard empty non domestic premises to 10% after the initial 3 months at 100% with no change for industrial or listed premises. In addition the relief create two new business rates reliefs; the 'Fresh Start' initiative and new empty developments relief. More guidance will be provided shortly on the reforms to empty rates relief and the new reliefs.

20.2. The Valuation (Postponement of Revaluation) (Scotland) Order 2013. This will postpone the date of the 2015 revaluation to 2017. Thereafter revaluations will take place every 5 years.

20.3. The Non-Domestic Rating (Valuation of utilities) (Scotland) Amendment Order 2013. This is a technical Order to reflect name changes to electricity companies necessary for valuations by the Lanarkshire Assessor.

20.4. The Non-Domestic Rates (Levying) (Scotland) Regulations 2013. This corrects a minor drafting error in The Non-Domestic Rates (Levying) (Scotland) (No.3) Regulations 2012 laid on 18 December, but does not change any figures or thresholds.

21. Copies of the above legislation will be published shortly at <http://www.legislation.gov.uk> Separate guidance will be issued to Local Authorities shortly on the empty property reforms.

22. Orders to set the 2013-14 poundage, SBBS thresholds and large business supplement were laid on 18 December 2012. The 2013-14 Non Domestic Rate poundage rate will be set at 46.2p following confirmation of the English equivalent rate (the multiplier). This legislation can be found at - <http://www.legislation.gov.uk/ssi/2012/352/contents/made>

23. The legislation to set SBBS thresholds (at the same levels as applied in 2012-13) and the large business supplement can be found at - <http://www.legislation.gov.uk/ssi/2012/353/contents/made>.

24. The Large Business supplement will be set at 0.9p for 2013-14 for property with a rateable value over £35,000.

25. All other rate reliefs remain unchanged for 2013-14.

26. It should be noted that the 2012-13 BRIS targets are currently under review following receipt of the 2012-13 business rates mid-year returns. It is clear that there has been a delay in the settling of appeal cases caused by the need to await the outcome of the Mercat/Overgate Shopping Centre appeal cases. This appears to have had the effect of artificially increasing the income councils are collecting in 2012-13 (thereby creating an unjustified windfall this year). If this indeed turns out to be the case and there has been a large number of appeals that have been delayed and will now be pushed into 2013-14 and future years then this will have to be dealt with as a "significant event" and the BRIS targets reviewed. Once we have the full analysis and the likely impact on non domestic rate income we will discuss with COSLA and agree revised 2012-13 targets. Clearly this will also have an impact on the 2013-14 targets which will be issued as soon as possible.

Enquiries relating to this Circular

27. It should be noted that a few of the figures in this Circular may be marginally different because of the roundings. Local authorities should note that if they have any substantive specific enquiries relating to the Local Government Finance Settlements these should, in the first instance, be addressed through COSLA. We have given an undertaking to COSLA to respond to these queries as quickly as possible. Contact details for COSLA are:

Vicki Bibby
0131 474 9232
vicki@cosla.gov.uk

Any other queries should be addressed to the following:

Local Government Finance Settlement (Revenue and Capital)
Bill Stitt 0131 244 7044
bill.stitt@scotland.gsi.gov.uk

Non-Domestic Rates
Marianne Cook 0131 244 5328
marianne.cook@scotland.gsi.gov.uk

28. This Circular is made available through the Local Government section of the Scottish Government website at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11203/LGFC-1-2013>

Yours faithfully



IAN DAVIDSON
Deputy Director, Local Government Division

	2012-13 £ million	2013-14 £ million	2014-15 £ million
Revenue Funding	Circular 3/2012		
General Resource Grant	7,748.553	6,861.449	6,617.950
Non Domestic Rate Income	2,263.000	2,435.000	2,664.000
Specific Revenue Grants	589.236	99.932**	99.932**
Other Local Government	314.900	0.000	0.000
Total Revenue	10,915.689	9,396.381	9,381.882
<i>less top slice for police numbers</i>	33.000	0.000	0.000
<i>less top slice for police pensions</i>	222.600	0.000	0.000
<i>less top slice for fire pensions</i>	59.300	0.000	0.000
<i>less Teachers' Induction Scheme</i>	27.600	37.600	37.600
<i>less Criminal Justice Social Work</i>	86.450	86.450	86.450
Distributable Revenue Funding	10,486.739	9,272.331	9,257.832
Changes Since Circular 5/2012			
General Resource Grant			
Council Tax Reduction		262.400	
Adjustments to the Police Transfer		0.537	0.537
Council Tax Reduction (Undistributed)		4.600	
Specific Revenue Grants			
Change in AME Specific Grants		-1.000	-1.000
Revised Distributable Revenue Funding	10,486.739	9,534.268	9,257.369
Includes:			
Council Tax Freeze	70.000	70.000	70.000
New 85% Floor	25.000	25.000	25.000
Additional Undistributed			
Council Tax Reduction		65.600	
Capital Funding			
General Capital Grant	437.303	405.008	592.975
Specific Capital Grants	99.28	86.976	127.722
Distributed to SPT and Fire Boards	33.117	15.337	22.524
Total Capital*	569.700	507.321	743.271
Total Funding	11,485.389	10,235.839	10,124.690

* A further £86.626 million of capital grants will be paid in 2012-13

* A further £100 million of capital grants will be paid in 2015-16

** The reduction in specific revenue grants includes the removal of Excess Police Loan Charge Specific Grant.

INDIVIDUAL REVENUE ALLOCATIONS FOR 2013-14

ANNEX B

	Expenditure					Funding									14
	1	2	3	4	5	6	7	8	9	10	11	12	13		
£million	Updated Service Provision	2008-14 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants*	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	2013-14 General Revenue Changes	Revised Total	Illustration of Share of 2013-14 Council Tax Holdback	
Aberdeen City	394.864	30.079	24.951	-1.368	448.526	82.967	0.603	177.084	165.100	342.787	1.854	-25.613	319.028	3.275	
Aberdeenshire	469.003	37.526	25.118	-1.684	529.963	97.929	0.084	78.947	335.743	414.774	0.000	-17.986	396.788	3.558	
Angus	223.989	17.635	14.200	-0.816	255.008	40.436	0.045	25.764	179.615	205.424	0.000	-8.268	197.156	1.396	
Argyll & Bute	214.033	15.925	11.935	16.484	258.377	36.285	0.383	28.492	183.987	212.862	0.000	-8.876	203.986	1.423	
Clackmannanshire	104.509	7.828	6.157	-0.367	118.127	18.114	0.000	11.872	84.320	96.192	0.000	-3.701	92.491	0.667	
Dumfries & Galloway	324.442	25.247	21.909	-1.193	370.405	55.495	0.070	44.549	256.179	300.798	0.000	-14.343	286.455	1.874	
Dundee City	319.234	23.776	21.695	-1.179	363.526	45.382	0.107	53.951	247.065	301.123	0.000	-17.903	283.220	1.743	
East Ayrshire	245.241	18.692	14.068	-0.893	277.108	39.561	0.459	28.546	198.824	227.829	0.000	-7.324	220.505	1.492	
East Dunbartonshire	208.322	15.732	10.870	-0.707	234.217	43.318	0.074	22.885	161.284	184.243	0.000	-7.396	176.847	1.616	
East Lothian	189.286	14.596	13.540	-0.678	216.744	39.320	0.000	23.134	147.025	170.159	0.000	-5.262	164.897	1.402	
East Renfrewshire	188.465	14.542	15.410	-0.671	217.746	36.567	0.156	13.924	162.040	176.120	0.000	-5.039	171.081	1.355	
Edinburgh, City of	861.164	64.758	64.096	-2.942	987.076	191.328	0.545	334.630	412.832	748.007	23.146	-43.110	728.043	6.996	
Eilean Siar	80.634	6.517	16.283	15.068	118.502	9.266	0.991	6.475	99.346	106.812	0.000	-3.128	103.684	0.293	
Falkirk	304.326	23.435	23.650	-1.101	350.310	53.558	1.131	68.291	214.826	284.248	0.000	-13.760	270.488	1.833	
Fife	711.989	55.687	40.848	-2.615	805.909	128.129	0.496	145.816	501.387	647.699	0.000	-30.489	617.210	4.637	
Glasgow City	1,353.725	99.833	133.865	-5.062	1,582.361	200.896	1.038	333.668	961.601	1,296.307	0.000	-66.002	1,230.305	7.694	
Highland	499.612	39.410	42.136	-1.886	579.272	88.369	0.951	114.154	354.904	470.009	0.000	-24.829	445.180	3.294	
Inverclyde	179.074	13.053	13.978	0.340	206.445	26.103	0.548	20.869	151.004	172.421	0.000	-8.158	164.263	1.015	
Midlothian	165.120	12.762	11.514	-0.594	188.802	29.645	0.000	26.665	125.507	152.172	0.000	-4.529	147.643	1.134	
Moray	173.995	13.783	11.149	-0.650	198.277	30.886	0.450	30.668	128.471	159.589	0.000	-8.497	151.092	1.134	
North Ayrshire	290.934	21.790	18.069	-1.053	329.740	47.074	0.521	36.943	233.619	271.083	0.000	-9.603	261.480	1.753	
North Lanarkshire	678.564	51.465	35.020	-2.492	762.557	107.402	0.289	109.179	518.396	627.864	0.000	-18.968	608.896	3.785	
Orkney Islands	66.016	5.394	7.755	-0.199	78.966	7.319	0.000	8.827	61.392	70.219	0.000	-2.343	67.876	0.244	
Perth & Kinross	285.914	22.197	15.953	-0.997	323.067	58.864	0.415	50.928	201.538	252.881	0.000	-11.630	241.251	2.150	
Renfrewshire	353.385	26.446	11.489	3.685	395.005	62.384	0.484	97.709	218.497	316.690	0.000	-12.857	303.833	2.329	
Scottish Borders	233.230	18.423	17.301	-0.866	268.088	43.693	0.004	28.503	185.666	214.173	0.000	-12.203	201.970	1.529	
Shetland Islands	81.736	6.775	12.255	-0.379	100.387	7.638	1.261	16.177	73.585	91.023	0.000	-3.276	87.747	0.248	
South Ayrshire	227.291	17.396	12.286	-0.798	256.175	43.998	0.209	39.642	163.474	203.325	0.000	-7.306	196.019	1.643	
South Lanarkshire	623.778	47.923	36.106	-2.260	705.547	110.593	1.538	273.224	296.340	571.102	0.000	-18.308	552.794	3.870	
Stirling	184.950	14.130	14.019	-0.662	212.437	34.239	0.610	29.948	139.779	170.337	0.000	-8.584	161.753	1.341	
West Dunbartonshire	210.427	15.130	12.513	-0.221	237.849	31.578	0.020	72.189	123.434	195.643	0.000	-10.403	185.240	1.190	
West Lothian	339.767	26.478	16.319	-1.244	381.320	57.764	0.000	81.347	227.173	308.520	0.000	-12.473	296.047	2.087	
Scotland	10,787.019	824.363	746.457	0.000	12,357.839	1,906.100	13.482	2,435.000	7,513.953	9,962.435	25.000	-452.167	9,535.268	70.000	

*As at the time of Spending Review 2011 but actual funding will be £1.000 million less

INDIVIDUAL REVENUE ALLOCATIONS FOR 2014-15

ANNEX C

	Expenditure					Funding								
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
£million	Updated Service Provision	2008-15 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants*	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	2014-15 General Revenue Changes	Revised Total	Illustration of Share of 2014-15 Package Holdback
Aberdeen City	399.228	29.573	24.350	-1.764	451.387	83.563	0.603	193.738	150.711	345.052	2.054	-33.654	313.452	3.275
Aberdeenshire	473.486	36.892	24.459	-2.170	532.667	99.105	0.084	86.371	329.847	416.302	0.000	-24.093	392.209	3.558
Angus	225.181	17.284	13.869	-1.049	255.285	40.696	0.045	28.187	177.209	205.441	0.000	-12.600	192.841	1.396
Argyll & Bute	213.741	15.533	11.637	15.750	256.661	36.329	0.383	31.171	179.548	211.102	0.000	-13.335	197.767	1.423
Clackmannanshire	105.570	7.712	5.984	-0.474	118.792	18.362	0.000	12.988	83.621	96.609	0.000	-6.500	90.109	0.667
Dumfries & Galloway	325.809	24.733	21.375	-1.534	370.383	55.704	0.070	48.739	251.758	300.567	0.000	-21.197	279.370	1.874
Dundee City	321.055	23.319	20.989	-1.517	363.846	45.515	0.107	59.025	242.178	301.310	0.000	-27.887	273.423	1.743
East Ayrshire	246.427	18.309	13.637	-1.148	277.225	39.751	0.459	31.230	196.067	227.756	0.000	-14.912	212.844	1.492
East Dunbartonshire	209.355	15.385	10.532	-0.907	234.365	43.366	0.074	25.037	159.232	184.343	0.000	-11.012	173.331	1.616
East Lothian	191.527	14.393	13.086	-0.875	218.131	39.833	0.000	25.310	145.723	171.033	0.000	-9.499	161.534	1.402
East Renfrewshire	189.493	14.232	15.064	-0.862	217.927	36.626	0.156	15.234	160.852	176.242	0.000	-8.007	168.235	1.355
Edinburgh, City of	868.802	63.593	61.889	-3.780	990.504	193.589	0.545	366.101	382.528	749.174	22.946	-64.791	707.329	6.996
Eilean Siar	80.569	6.364	15.709	14.842	117.484	9.312	0.991	7.084	97.673	105.748	0.000	-4.416	101.332	0.293
Falkirk	306.906	23.044	23.159	-1.420	351.689	54.055	1.131	74.713	209.286	285.130	0.000	-20.362	264.768	1.833
Fife	718.465	54.778	39.834	-3.376	809.701	129.240	0.496	159.529	490.355	650.380	0.000	-47.143	603.237	4.637
Glasgow City	1,359.514	97.771	130.020	-6.497	1,580.808	202.435	1.038	365.048	927.129	1,293.215	0.000	-121.198	1,172.017	7.694
Highland	503.587	38.721	40.541	-2.425	580.424	89.337	0.951	124.890	344.352	470.193	0.000	-34.756	435.437	3.294
Inverclyde	178.828	12.699	13.576	0.254	205.357	26.087	0.548	22.832	147.969	171.349	0.000	-13.533	157.816	1.015
Midlothian	166.049	12.504	11.254	-0.763	189.044	29.842	0.000	29.172	123.045	152.217	0.000	-8.638	143.579	1.134
Moray	175.068	13.459	10.939	-0.833	198.633	31.054	0.450	33.552	125.775	159.777	0.000	-11.530	148.247	1.134
North Ayrshire	291.924	21.315	17.510	-1.352	329.397	47.262	0.521	40.417	229.614	270.552	0.000	-18.714	251.838	1.753
North Lanarkshire	682.367	50.490	15.030	11.290	759.177	108.072	0.289	119.447	504.078	623.814	0.000	-38.777	585.037	3.785
Orkney Islands	66.790	5.280	7.497	-0.371	79.196	7.407	0.000	9.657	60.704	70.361	0.000	-2.956	67.405	0.244
Perth & Kinross	289.020	21.855	15.486	-1.286	325.075	59.615	0.415	55.718	198.005	254.138	0.000	-16.804	237.334	2.150
Renfrewshire	355.294	25.911	11.152	1.140	393.497	62.528	0.484	106.898	207.656	315.038	0.000	-23.254	291.784	2.329
Scottish Borders	234.439	18.047	16.771	-1.112	268.145	44.104	0.004	31.183	182.632	213.819	0.000	-16.643	197.176	1.529
Shetland Islands	81.797	6.631	11.498	-0.415	99.511	7.701	1.261	17.699	71.124	90.084	0.000	-3.811	86.273	0.248
South Ayrshire	228.775	17.055	11.954	-1.026	256.758	44.126	0.209	43.370	160.201	203.780	0.000	-13.965	189.815	1.643
South Lanarkshire	629.707	47.170	34.792	-2.918	708.751	111.444	1.538	298.920	272.997	573.455	0.000	-34.953	538.502	3.870
Stirling	185.865	13.827	13.659	-0.849	212.502	34.489	0.610	32.764	136.778	170.152	0.000	-12.211	157.941	1.341
West Dunbartonshire	210.167	14.779	12.075	-0.944	236.077	31.628	0.020	78.978	114.823	193.821	0.000	-17.892	175.929	1.190
West Lothian	343.399	26.099	15.901	-1.609	383.790	58.423	0.000	88.998	221.333	310.331	0.000	-20.283	290.048	2.087
Scotland	10,858.204	808.757	705.228	0.000	12,372.189	1,920.600	13.482	2,664.000	7,284.803	9,962.285	25.000	-729.324	9,257.961	70.000

*As at the time of Spending Review 2011 but actual funding will be £1.000 million less

The explanation of each of the columns within the tables at Annex B and C is as follows:

Column 1 – represents the updated ongoing service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the ongoing revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; (v) the shares of both the £350 million for the council tax freeze over the period 2008-13 and the £70 million for the council tax freeze in 2013-14.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, and allocated pro-rata to each council's share of GAE plus SINA.

Column 3 – represents the updated share of the loan charges support for outstanding and new debt and the same level of ongoing PPP level playing field support.

Column 4 – is the main floor adjustment which has been calculated as in previous years by excluding PPP level playing field support. The amount of the ongoing revenue grants which have been rolled up into the core local government finance settlement and the council tax freeze amounts were also excluded on the grounds of stability.

Column 5 – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

Column 6 – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties.

Column 7 – is each council's share of the ongoing Ring-Fenced revenue grants.

Column 8 – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2011-12 mid-year income returns net of prior year adjustments.

Column 9 – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

Column 10 – represents the total revenue funding available to each council in that year assuming that Councils accept the full package agreed with COSLA's Leadership.

Column 11 – is the 85% floor adjustment which has been calculated at the end of the process to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average in terms of revenue support. Further explanation of the 85% floor is at Annex I.

Column 12 – represents the changes to the funding allocations since Finance Circular 3/2012.

Column 13 - this revised total column shows the total at column 10 less the changes in column 12 and includes the share of the 85% floor adjustment.

Column 14 - the final column shows the amount, for illustrative purposes, which the Scottish Government plans to holdback set out on a council by council basis in respect of the council tax freeze. This has been distributed using the same underlying methodology as was used in calculating the actual settlement.

Note - The figures in Columns 1-11 are as at the outcome of Spending Review 2011 and have not been updated since.

INDIVIDUAL SHARE OF THE ADDITIONAL £70 MILLION FOR THE COUNCIL TAX FREEZE

Local Authority £million	2013-14 Annual Share of £70 million
Aberdeen City	3.275
Aberdeenshire	3.558
Angus	1.396
Argyll & Bute	1.423
Clackmannanshire	0.667
Dumfries & Galloway	1.874
Dundee City	1.743
East Ayrshire	1.492
East Dunbartonshire	1.616
East Lothian	1.402
East Renfrewshire	1.355
Edinburgh, City of	6.996
Eilean Siar	0.293
Falkirk	1.833
Fife	4.637
Glasgow City	7.694
Highland	3.294
Inverclyde	1.015
Midlothian	1.134
Moray	1.134
North Ayrshire	1.753
North Lanarkshire	3.785
Orkney	0.244
Perth & Kinross	2.150
Renfrewshire	2.329
Scottish Borders	1.529
Shetland	0.248
South Ayrshire	1.643
South Lanarkshire	3.870
Stirling	1.341
West Dunbartonshire	1.190
West Lothian	2.087
Scotland	70.000

	Gaelic	Hostels Grant AME Grant	Housing Support Grant AME Grant
	£m	£m	£m
Aberdeen City	0.104	0.499	0.000
Aberdeenshire	0.037	0.047	0.000
Angus	0.045	0.000	0.000
Argyll & Bute	0.383	0.000	0.000
Clackmannanshire	0.000	0.000	0.000
Dumfries & Galloway	0.000	0.070	0.000
Dundee City	0.000	0.107	0.000
East Ayrshire	0.152	0.307	0.000
East Dunbartonshire	0.074	0.000	0.000
East Lothian	0.000	0.000	0.000
East Renfrewshire	0.020	0.136	0.000
Edinburgh, City of	0.299	0.246	0.000
Eilean Siar	0.991	0.000	0.000
Falkirk	0.012	1.119	0.000
Fife	0.000	0.496	0.000
Glasgow City	0.518	0.520	0.000
Highland	0.951	0.000	0.000
Inverclyde	0.090	0.458	0.000
Midlothian	0.000	0.000	0.000
Moray	0.000	0.450	0.000
North Ayrshire	0.085	0.436	0.000
North Lanarkshire	0.289	0.000	0.000
Orkney Islands	0.000	0.000	0.000
Perth & Kinross	0.080	0.335	0.000
Renfrewshire	0.033	0.451	0.000
Scottish Borders	0.004	0.000	0.000
Shetland Islands	0.000	0.014	1.247
South Ayrshire	0.000	0.209	0.000
South Lanarkshire	0.158	1.380	0.000
Stirling	0.137	0.473	0.000
West Dunbartonshire	0.020	0.000	0.000
West Lothian	0.000	0.000	0.000
Scotland	4.482	7.753	1.247

Note: The figures for all three Specific Grants were provisional and represented the best estimates at the time of Spending Review 2011 and have not been updated. The allocation of these specific revenue grants will be notified to the relevant local authorities in due course. The Housing Support Grant has been discontinued; however, there will be some funding for Shetland in 2013-14.

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2013-14

ANNEX G

FUNDING AND DISTRIBUTION CONFIRMED												TBC
	GRG										Specific Grants	Social Fund
	Blue Badge	Looked After Children	Free Personal and Nursing Care	Council Tax Reduction	Family Support	Fire	Police and Fire On-Going Costs	Police General Revenue Grant	Council Tax Reduction	Total	Excess Police Loan Charge Support	
Local Authority	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.026	0.049	0.124	0.537	0.085	-12.431	0.200	-21.862	7.659	-25.613	-0.030	0.000
Aberdeenshire	0.032	0.039	0.182	0.413	0.179	-8.403	0.200	-16.516	5.888	-17.986	-0.111	0.000
Angus	0.015	0.026	0.091	0.290	0.066	-4.476	0.200	-8.619	4.139	-8.268	-0.059	0.000
Argyll & Bute	0.014	0.017	0.079	0.297	0.073	-4.834	0.050	-8.807	4.235	-8.876	-0.072	0.000
Clackmannanshire	0.007	0.021	0.010	0.185	0.030	-2.682	0.050	-3.964	2.642	-3.701	-0.061	0.000
Dumfries & Galloway	0.022	0.037	0.116	0.456	0.116	-8.523	0.350	-13.425	6.508	-14.343	-0.100	0.000
Dundee City	0.021	0.053	0.052	0.664	0.074	-12.251	0.050	-16.035	9.469	-17.903	-0.110	0.000
East Ayrshire	0.016	0.040	0.041	0.501	0.074	-5.919	0.050	-9.273	7.146	-7.324	-0.076	0.000
East Dunbartonshire	0.014	0.017	0.092	0.242	0.043	-4.957	0.050	-6.350	3.453	-7.396	-0.052	0.000
East Lothian	0.013	0.025	0.058	0.281	0.056	-2.915	0.050	-6.837	4.007	-5.262	-0.002	0.000
East Renfrewshire	0.013	0.015	0.096	0.199	0.040	-3.465	0.050	-4.827	2.840	-5.039	-0.039	0.000
Edinburgh, City of	0.057	0.117	0.512	1.449	0.191	-21.593	0.350	-44.850	20.657	-43.110	-0.019	0.000
Eilean Siar	0.006	0.004	0.005	0.086	0.026	-2.217	0.050	-2.313	1.225	-3.128	-0.015	0.000
Falkirk	0.020	0.046	0.048	0.439	0.081	-7.882	0.200	-12.971	6.259	-13.760	-0.199	0.000
Fife	0.049	0.116	0.212	1.106	0.204	-18.573	0.350	-29.732	15.779	-30.489	-0.334	0.000
Glasgow City	0.088	0.245	0.149	3.640	0.331	-41.310	0.200	-81.252	51.907	-66.002	-0.663	0.000
Highland	0.034	0.053	0.122	0.665	0.176	-15.788	0.350	-19.925	9.484	-24.829	-0.151	0.000
Inverclyde	0.012	0.028	0.045	0.356	0.043	-6.215	0.050	-7.558	5.081	-8.158	-0.062	0.000
Midlothian	0.011	0.026	0.039	0.272	0.047	-2.272	0.050	-6.574	3.872	-4.529	-0.001	0.000
Moray	0.012	0.018	0.052	0.203	0.055	-4.302	0.050	-7.480	2.895	-8.497	-0.029	0.000
North Ayrshire	0.019	0.051	0.074	0.603	0.083	-8.027	0.050	-11.051	8.595	-9.603	-0.090	0.000
North Lanarkshire	0.045	0.116	0.038	1.305	0.187	-13.281	0.050	-26.040	18.612	-18.968	-0.212	0.000
Orkney	0.005	0.003	0.005	0.041	0.018	-1.692	0.050	-1.362	0.589	-2.343	-0.009	0.000
Perth & Kinross	0.019	0.026	0.187	0.350	0.094	-6.832	0.200	-10.667	4.993	-11.630	-0.073	0.000
Renfrewshire	0.023	0.051	0.060	0.687	0.086	-8.410	0.050	-15.200	9.796	-12.857	-0.124	0.000
Scottish Borders	0.016	0.023	0.101	0.298	0.079	-7.376	0.050	-9.639	4.245	-12.203	-0.004	0.000
Shetland	0.006	0.004	0.004	0.037	0.023	-2.285	0.050	-1.639	0.524	-3.276	-0.026	0.000
South Ayrshire	0.015	0.029	0.123	0.443	0.060	-5.895	0.050	-8.447	6.316	-7.306	-0.069	0.000
South Lanarkshire	0.042	0.089	0.143	1.101	0.171	-12.997	0.200	-22.759	15.702	-18.308	-0.186	0.000
Stirling	0.012	0.019	0.080	0.243	0.055	-4.505	0.200	-8.153	3.465	-8.584	-0.125	0.000
West Dunbartonshire	0.013	0.038	0.032	0.495	0.052	-8.002	0.050	-10.141	7.060	-10.403	-0.083	0.000
West Lothian	0.023	0.059	0.028	0.516	0.102	-6.464	0.050	-14.145	7.358	-12.473	-0.005	0.000
Scotland	0.720	1.500	3.000	18.400	3.000	-276.774	4.000	-468.413	262.400	-452.167	-3.188	37.873

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2014-15

ANNEX H

	FUNDING AND DISTRIBUTION CONFIRMED									TBC		
	GRG									Specific Grants	Social Fund	Council Tax Reduction
	Blue Badge	Looked After Children	Free Personal and Nursing Care	Family Support	Fire	Police and Fire On-Going Costs	Police General Revenue Grant	Total	Excess Police Loan Charge Support			
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Local Authority												
Aberdeen City	0.026	0.049	0.186	0.086	-12.352	0.200	-21.849	-33.654	-0.044	0.000	0.000	
Aberdeenshire	0.032	0.039	0.273	0.179	-8.350	0.200	-16.466	-24.093	-0.163	0.000	0.000	
Angus	0.015	0.026	0.136	0.066	-4.448	0.200	-8.595	-12.600	-0.085	0.000	0.000	
Argyll & Bute	0.014	0.017	0.119	0.073	-4.803	0.050	-8.805	-13.335	-0.074	0.000	0.000	
Clackmannanshire	0.007	0.021	0.015	0.030	-2.665	0.050	-3.958	-6.500	-0.067	0.000	0.000	
Dumfries & Galloway	0.022	0.037	0.174	0.115	-8.469	0.350	-13.426	-21.197	-0.098	0.000	0.000	
Dundee City	0.021	0.053	0.078	0.074	-12.173	0.050	-15.989	-27.887	-0.158	0.000	0.000	
East Ayrshire	0.016	0.040	0.061	0.074	-5.881	0.050	-9.272	-14.912	-0.077	0.000	0.000	
East Dunbartonshire	0.014	0.017	0.139	0.043	-4.925	0.050	-6.349	-11.012	-0.053	0.000	0.000	
East Lothian	0.013	0.025	0.087	0.056	-2.896	0.050	-6.834	-9.499	-0.005	0.000	0.000	
East Renfrewshire	0.013	0.015	0.144	0.040	-3.443	0.050	-4.826	-8.007	-0.040	0.000	0.000	
Edinburgh, City of	0.057	0.117	0.769	0.192	-21.456	0.350	-44.820	-64.791	-0.050	0.000	0.000	
Eilean Siar	0.006	0.004	0.007	0.026	-2.203	0.050	-2.306	-4.416	-0.022	0.000	0.000	
Falkirk	0.020	0.046	0.072	0.081	-7.832	0.200	-12.950	-20.362	-0.220	0.000	0.000	
Fife	0.049	0.116	0.319	0.204	-18.456	0.350	-29.725	-47.143	-0.341	0.000	0.000	
Glasgow City	0.088	0.245	0.223	0.331	-41.048	0.200	-81.237	-121.198	-0.678	0.000	0.000	
Highland	0.034	0.053	0.183	0.176	-15.688	0.350	-19.863	-34.756	-0.215	0.000	0.000	
Inverclyde	0.012	0.028	0.067	0.043	-6.176	0.050	-7.556	-13.533	-0.063	0.000	0.000	
Midlothian	0.011	0.026	0.059	0.047	-2.257	0.050	-6.573	-8.638	-0.002	0.000	0.000	
Moray	0.012	0.018	0.078	0.055	-4.275	0.050	-7.467	-11.530	-0.042	0.000	0.000	
North Ayrshire	0.019	0.051	0.110	0.082	-7.977	0.050	-11.049	-18.714	-0.092	0.000	0.000	
North Lanarkshire	0.045	0.116	0.057	0.187	-13.197	0.050	-26.035	-38.777	-0.217	0.000	0.000	
Orkney	0.005	0.003	0.008	0.018	-1.681	0.050	-1.359	-2.956	-0.013	0.000	0.000	
Perth & Kinross	0.019	0.026	0.281	0.095	-6.788	0.200	-10.636	-16.804	-0.105	0.000	0.000	
Renfrewshire	0.023	0.051	0.090	0.086	-8.357	0.050	-15.198	-23.254	-0.127	0.000	0.000	
Scottish Borders	0.016	0.023	0.151	0.079	-7.329	0.050	-9.633	-16.643	-0.010	0.000	0.000	
Shetland	0.006	0.004	0.006	0.023	-2.271	0.050	-1.629	-3.811	-0.038	0.000	0.000	
South Ayrshire	0.015	0.029	0.184	0.060	-5.857	0.050	-8.445	-13.965	-0.071	0.000	0.000	
South Lanarkshire	0.042	0.089	0.215	0.171	-12.915	0.200	-22.755	-34.953	-0.190	0.000	0.000	
Stirling	0.012	0.019	0.120	0.055	-4.477	0.200	-8.140	-12.211	-0.139	0.000	0.000	
West Dunbartonshire	0.013	0.038	0.047	0.051	-7.952	0.050	-10.139	-17.892	-0.085	0.000	0.000	
West Lothian	0.023	0.059	0.042	0.102	-6.423	0.050	-14.136	-20.283	-0.012	0.000	0.000	
Scotland	0.720	1.500	4.500	3.000	-275.023	4.000	-468.021	-729.324	-3.596	tbc	tbc	

REDETERMINATIONS OF REVENUE FUNDING FOR 2012-13

ANNEX I

Local Authority	Blue Badge	Scottish Strategy for Autism	Curriculum for Excellence	Customer First	Looked After Children	Free Personal and Nursing Care	Renfrewshire Housing Business Transformation	Teacher's Induction Scheme	Local Government Elections	Youth Employment	Family Support	Wind Turbines	Youth Olympics	Rural Land Use	Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.026	0.035	0.108	0.000	0.049	0.062	0.000	0.655	0.198	0.000	0.085	0.000	0.000	0.000	1.218
Aberdeenshire	0.032	0.035	0.182	0.000	0.039	0.091	0.000	1.273	0.233	0.000	0.179	0.075	0.000	0.100	2.239
Angus	0.015	0.035	0.084	0.000	0.026	0.045	0.000	0.543	0.111	0.000	0.066	0.075	0.000	0.000	1.000
Argyll & Bute	0.014	0.035	0.063	0.000	0.017	0.040	0.000	0.277	0.086	0.000	0.074	0.050	0.000	0.000	0.656
Clackmannanshire	0.007	0.035	0.032	0.000	0.021	0.005	0.000	0.215	0.049	0.000	0.030	0.000	0.000	0.000	0.394
Dumfries & Galloway	0.022	0.035	0.114	0.000	0.037	0.058	0.000	0.944	0.147	0.000	0.116	0.060	0.000	0.000	1.533
Dundee City	0.021	0.035	0.104	0.000	0.053	0.026	0.000	0.668	0.135	0.000	0.074	0.000	0.000	0.000	1.116
East Ayrshire	0.016	0.035	0.082	0.000	0.040	0.020	0.000	0.538	0.120	0.720	0.074	0.055	0.000	0.000	1.700
East Dunbartonshire	0.014	0.035	0.088	0.000	0.017	0.046	0.000	1.209	0.102	0.000	0.044	0.000	0.000	0.000	1.555
East Lothian	0.013	0.035	0.068	0.000	0.025	0.029	0.000	0.903	0.094	0.000	0.056	0.000	0.000	0.000	1.223
East Renfrewshire	0.013	0.035	0.094	0.000	0.015	0.048	0.000	1.329	0.086	0.000	0.040	0.000	0.000	0.000	1.660
Edinburgh, City of	0.057	0.035	0.215	0.000	0.117	0.256	0.000	1.297	0.417	0.000	0.190	0.000	0.000	0.000	2.584
Eilean Siar	0.006	0.035	0.029	0.000	0.004	0.002	0.000	0.247	0.028	0.000	0.026	0.063	0.000	0.000	0.440
Falkirk	0.020	0.035	0.109	0.000	0.046	0.024	0.000	1.254	0.148	0.000	0.080	0.000	0.000	0.000	1.716
Fife	0.049	0.035	0.239	0.000	0.116	0.106	0.000	1.841	0.357	0.000	0.204	0.020	0.000	0.000	2.967
Glasgow City	0.088	0.035	0.313	0.000	0.245	0.074	0.000	1.836	0.574	3.371	0.331	0.000	0.884	0.000	7.751
Highland	0.034	0.035	0.177	0.000	0.053	0.061	0.000	1.399	0.220	0.000	0.175	0.015	0.000	0.000	2.169
Inverclyde	0.012	0.035	0.055	0.000	0.028	0.023	0.000	0.383	0.077	0.000	0.044	0.000	0.000	0.000	0.657
Midlothian	0.011	0.035	0.060	0.000	0.026	0.020	0.000	0.498	0.078	0.000	0.047	0.000	0.000	0.000	0.775
Moray	0.012	0.035	0.067	0.000	0.018	0.026	0.000	0.330	0.085	0.000	0.056	0.000	0.000	0.000	0.629
North Ayrshire	0.019	0.035	0.094	0.000	0.051	0.037	0.000	0.554	0.136	0.828	0.083	0.001	0.000	0.000	1.838
North Lanarkshire	0.045	0.035	0.245	1.850	0.116	0.019	0.000	2.075	0.314	1.825	0.186	0.005	0.000	0.000	6.715
Orkney	0.005	0.035	0.018	0.000	0.003	0.003	0.000	0.182	0.021	0.000	0.018	0.050	0.000	0.000	0.335
Perth & Kinross	0.019	0.035	0.092	0.000	0.026	0.094	0.000	0.864	0.141	0.000	0.094	0.000	0.000	0.000	1.365
Renfrewshire	0.023	0.035	0.111	0.000	0.051	0.030	2.000	1.055	0.164	0.799	0.086	0.000	0.000	0.000	4.354
Scottish Borders	0.016	0.035	0.075	0.000	0.023	0.050	0.000	0.547	0.113	0.000	0.079	0.066	0.000	0.100	1.104
Shetland	0.006	0.035	0.027	0.000	0.004	0.002	0.000	0.138	0.022	0.000	0.023	0.000	0.000	0.000	0.257
South Ayrshire	0.015	0.035	0.078	0.000	0.029	0.061	0.000	0.802	0.113	0.000	0.060	0.046	0.000	0.000	1.239
South Lanarkshire	0.042	0.035	0.222	0.000	0.089	0.072	0.000	1.433	0.305	1.457	0.171	0.070	0.000	0.000	3.896
Stirling	0.012	0.035	0.069	0.000	0.019	0.040	0.000	0.886	0.085	0.000	0.055	0.000	0.000	0.000	1.201
West Dunbartonshire	0.013	0.035	0.064	0.000	0.038	0.016	0.000	0.446	0.084	0.000	0.052	0.000	0.000	0.000	0.748
West Lothian	0.023	0.035	0.123	0.000	0.059	0.014	0.000	0.888	0.157	0.000	0.102	0.022	0.000	0.000	1.423
Scotland	0.720	1.120	3.501	1.850	1.500	1.500	2.000	27.509	5.000	9.000	3.000	0.673	0.884	0.200	58.457

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2012-13

ANNEX J

£ million	Total General Capital Grant	Total Specific Capital Grants	Total Settlement	Changes				Other Funding	Total Capital
				Autumn Budget Consequentials	Copland's Dock	Revised General Capital Grant	Revised Total Settlement	Schools Funding	Total Capital Grants
Authority									
Aberdeen City	15.833	0.252	16.085	0.046	0.000	15.879	16.131	0.000	16.131
Aberdeenshire	18.902	0.286	19.188	0.079	0.000	18.981	19.267	5.055	24.322
Angus	8.956	0.129	9.085	0.031	0.000	8.987	9.116	0.000	9.116
Argyll & Bute	9.785	0.104	9.889	0.035	0.000	9.820	9.924	0.000	9.924
Clackmannanshire	4.007	0.059	4.066	0.011	0.000	4.018	4.077	0.000	4.077
Dumfries & Galloway	13.423	0.172	13.595	0.053	0.000	13.476	13.648	0.000	13.648
Dundee City	12.951	1.336	14.287	0.030	0.000	12.981	14.317	0.000	14.317
East Ayrshire	7.061	0.140	7.201	0.029	0.000	7.090	7.230	0.801	8.031
East Dunbartonshire	6.451	0.122	6.573	0.022	0.000	6.473	6.595	0.000	6.595
East Lothian	7.279	0.113	7.392	0.023	0.000	7.302	7.415	2.633	10.048
East Renfrewshire	4.974	0.104	5.078	0.019	0.000	4.993	5.097	10.918	16.015
Edinburgh, City of	40.067	24.659	64.726	0.099	0.000	40.166	64.825	0.000	64.825
Eilean Siar	7.118	0.030	7.148	0.015	0.000	7.133	7.163	3.968	11.131
Falkirk	9.301	0.178	9.479	0.034	0.000	9.335	9.513	0.000	9.513
Fife	22.795	0.424	23.219	0.082	0.000	22.877	23.301	13.954	37.255
Glasgow City	51.262	64.665	115.927	0.123	0.000	51.385	116.050	0.000	116.050
Highland	30.220	1.259	31.479	0.088	0.000	30.308	31.567	0.000	31.567
Inverclyde	6.183	0.093	6.276	0.017	0.000	6.200	6.293	3.242	9.535
Midlothian	7.107	0.094	7.201	0.019	0.000	7.126	7.220	14.577	21.797
Moray	26.948	0.102	27.050	0.026	0.000	26.974	27.076	0.000	27.076
North Ayrshire	9.421	0.157	9.578	0.031	0.000	9.452	9.609	0.000	9.609
North Lanarkshire	21.167	2.082	23.249	0.070	0.000	21.237	23.319	0.000	23.319
Orkney Islands	4.742	0.023	4.765	0.011	2.500	7.253	7.276	14.058	21.334
Perth & Kinross	11.211	0.172	11.383	0.042	0.000	11.253	11.425	0.000	11.425
Renfrewshire	12.258	0.198	12.456	0.036	0.000	12.294	12.492	0.000	12.492
Scottish Borders	10.345	0.131	10.476	0.039	0.000	10.384	10.515	0.000	10.515
Shetland Islands	4.870	0.026	4.896	0.011	0.000	4.881	4.907	0.000	4.907
South Ayrshire	7.851	0.130	7.981	0.027	0.000	7.878	8.008	0.000	8.008
South Lanarkshire	19.659	1.631	21.290	0.071	0.000	19.730	21.361	2.403	23.764
Stirling	7.006	0.104	7.110	0.024	0.000	7.030	7.134	1.100	8.234
West Dunbartonshire	6.908	0.105	7.013	0.019	0.000	6.927	7.032	8.917	15.949
West Lothian	11.242	0.200	11.442	0.038	0.000	11.280	11.480	0.000	11.480
Undistributed - Councils	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Councils Total	437.303	99.280	536.583	1.300	2.500	441.103	540.383	81.626	622.009
Fire Boards	0.000	16.425	16.425	0.000	0.000	0.000	16.425	0.000	16.425
SPT	0.000	16.692	16.692	0.000	0.000	0.000	16.692	0.000	16.692
Total	437.303	132.397	569.700	1.300	2.500	441.103	573.500	81.626	655.126

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2013-14

ANNEX K

£ million	Total General Capital Grant	Total Specific Capital Grants	Total Capital Grants	Changes					Other Funding		Total Capital
				Autumn Budget Consequentials	Revised General Capital Grant	VDLF	Revised Specific Capital Grants	Revised Total Settlement	Schools Funding	Digital Infrastructure	Total Capital Grants
Authority											
Aberdeen City	14.882	0.232	15.114	1.576	15.807	0.000	0.232	16.039	0.000	0.000	16.039
Aberdeenshire	17.879	0.262	18.141	2.717	19.928	0.000	0.262	20.190	4.400	0.000	24.590
Angus	8.380	0.118	8.498	1.055	9.130	0.000	0.118	9.248	0.000	0.000	9.248
Argyll & Bute	9.211	0.095	9.306	1.204	10.152	0.000	0.095	10.247	0.000	0.000	10.247
Clackmannanshire	3.817	0.054	3.871	0.386	4.065	0.000	0.054	4.119	0.000	0.000	4.119
Dumfries & Galloway	12.659	0.158	12.817	1.837	14.073	0.000	0.158	14.231	0.000	0.000	14.231
Dundee City	12.359	0.154	12.513	1.033	12.976	1.073	1.227	14.203	0.000	0.000	14.203
East Ayrshire	6.725	0.128	6.853	1.002	7.397	0.000	0.128	7.525	0.000	0.000	7.525
East Dunbartonshire	6.147	0.112	6.259	0.773	6.642	0.000	0.112	6.754	0.000	0.000	6.754
East Lothian	6.882	0.104	6.986	0.804	7.422	0.000	0.104	7.526	0.000	0.000	7.526
East Renfrewshire	4.771	0.096	4.867	0.669	5.204	0.000	0.096	5.300	0.508	0.000	5.808
Edinburgh, City of	37.961	22.657	60.618	3.417	39.937	0.000	22.657	62.594	0.000	0.000	62.594
Eilean Siar	6.559	0.028	6.587	0.535	7.019	0.000	0.028	7.047	0.000	0.000	7.047
Falkirk	8.822	0.164	8.986	1.168	9.565	0.000	0.164	9.729	0.000	0.000	9.729
Fife	21.527	0.390	21.917	2.820	23.330	0.000	0.390	23.720	4.700	0.000	28.420
Glasgow City	48.166	52.410	100.576	4.248	50.656	2.760	55.170	105.826	0.000	0.000	105.826
Highland	26.049	0.237	26.286	3.031	28.429	0.920	1.157	29.586	0.000	0.000	29.586
Inverclyde	5.500	0.085	5.585	0.579	5.857	0.000	0.085	5.942	1.800	0.000	7.742
Midlothian	6.049	0.087	6.136	0.656	6.487	0.000	0.087	6.574	0.621	0.000	7.195
Moray	34.420	0.094	34.514	0.889	35.064	0.000	0.094	35.158	0.000	0.000	35.158
North Ayrshire	8.906	0.144	9.050	1.064	9.595	0.000	0.144	9.739	0.000	0.000	9.739
North Lanarkshire	19.941	0.348	20.289	2.402	21.447	1.564	1.912	23.359	0.000	0.000	23.359
Orkney Islands	4.468	0.021	4.489	0.364	4.774	0.000	0.021	4.795	1.236	0.000	6.031
Perth & Kinross	10.590	0.158	10.748	1.451	11.621	0.000	0.158	11.779	2.300	0.000	14.079
Renfrewshire	11.647	0.182	11.829	1.262	12.435	0.000	0.182	12.617	0.000	0.000	12.617
Scottish Borders	11.041	0.121	11.162	1.347	12.071	0.000	0.121	12.192	0.000	0.000	12.192
Shetland Islands	4.585	0.024	4.609	0.386	4.907	0.000	0.024	4.931	0.000	0.000	4.931
South Ayrshire	7.449	0.119	7.568	0.943	8.073	0.000	0.119	8.192	0.000	0.000	8.192
South Lanarkshire	18.515	0.333	18.848	2.461	20.119	1.165	1.498	21.617	0.000	0.000	21.617
Stirling	6.633	0.096	6.729	0.840	7.215	0.000	0.096	7.311	0.000	0.000	7.311
West Dunbartonshire	6.592	0.097	6.689	0.656	7.001	0.000	0.097	7.098	1.500	0.000	8.598
West Lothian	10.663	0.184	10.847	1.325	11.510	0.000	0.184	11.694	0.000	0.000	11.694
Undistributed - Councils	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44.171	14.800	58.971
Councils Total	419.795	79.492	499.287	44.900	449.908	7.482	86.974	536.882	61.236	14.800	612.918
Fire Boards	0.000	15.092	15.092	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
SPT	0.000	15.337	15.337	0.000	0.000	0.000	15.337	15.337	0.000	0.000	15.337
Total	419.795	109.921	529.716	44.900	449.908	7.482	102.311	552.219	61.236	14.800	628.255

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2014-15

ANNEX L

£ million	Total General Capital Grant	Total Specific Capital Grants	Total Settlement	Other Funding		Total Capital
				Schools Funding	Digital Infrastructure	Total Capital Grants
Authority						
Aberdeen City	22.000	0.341	22.341	0.000	0.000	22.341
Aberdeenshire	27.381	0.385	27.766	0.000	0.000	27.766
Angus	12.200	0.173	12.373	0.000	0.000	12.373
Argyll & Bute	13.565	0.140	13.705	0.000	0.000	13.705
Clackmannanshire	5.319	0.079	5.398	0.000	0.000	5.398
Dumfries & Galloway	19.226	0.232	19.458	0.000	0.000	19.458
Dundee City	17.491	0.226	17.717	0.000	0.000	17.717
East Ayrshire	9.934	0.189	10.123	0.000	0.000	10.123
East Dunbartonshire	8.831	0.164	8.995	0.000	0.000	8.995
East Lothian	10.015	0.153	10.168	0.000	0.000	10.168
East Renfrewshire	6.828	0.140	6.968	0.000	0.000	6.968
Edinburgh, City of	48.148	33.274	81.422	0.000	0.000	81.422
Eilean Siar	8.546	0.041	8.587	0.000	0.000	8.587
Falkirk	13.015	0.240	13.255	0.000	0.000	13.255
Fife	32.489	0.573	33.062	0.000	0.000	33.062
Glasgow City	66.567	76.959	143.526	0.000	0.000	143.526
Highland	37.034	0.348	37.382	0.000	0.000	37.382
Inverclyde	7.838	0.125	7.963	0.000	0.000	7.963
Midlothian	8.787	0.127	8.914	0.000	0.000	8.914
Moray	25.918	0.138	26.056	0.000	0.000	26.056
North Ayrshire	13.134	0.212	13.346	0.000	0.000	13.346
North Lanarkshire	30.138	0.512	30.650	0.000	0.000	30.650
Orkney Islands	6.323	0.032	6.355	0.000	0.000	6.355
Perth & Kinross	15.833	0.232	16.065	0.000	0.000	16.065
Renfrewshire	15.874	0.267	16.141	0.000	0.000	16.141
Scottish Borders	14.092	0.177	14.269	0.000	0.000	14.269
Shetland Islands	6.549	0.035	6.584	0.000	0.000	6.584
South Ayrshire	10.881	0.175	11.056	0.000	0.000	11.056
South Lanarkshire	28.251	0.489	28.740	0.000	0.000	28.740
Stirling	9.649	0.141	9.790	0.000	0.000	9.790
West Dunbartonshire	8.752	0.142	8.894	0.000	0.000	8.894
West Lothian	15.034	0.270	15.304	0.000	0.000	15.304
Undistributed - Councils	17.333	10.991	28.324	50.500	20.200	99.024
Councils Total	592.975	127.722	720.697	50.500	20.200	791.397
Fire Boards	0.000	0.000	0.000	0.000	0.000	0.000
SPT	0.000	22.524	22.524	0.000	0.000	22.524
Total	592.975	150.246	743.221	50.500	20.200	813.921

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2015-16 (REPROFILING OF SR11) ANNEX M

£ million			
Authority	General Capital Grant	Specific Capital Grants	Total Capital Grants
Aberdeen City	3.111	0.045	3.156
Aberdeenshire	3.979	0.051	4.030
Angus	1.637	0.023	1.660
Argyll & Bute	1.887	0.018	1.905
Clackmannanshire	0.649	0.010	0.659
Dumfries & Galloway	2.756	0.031	2.787
Dundee City	2.339	0.030	2.369
East Ayrshire	1.380	0.025	1.405
East Dunbartonshire	1.216	0.022	1.238
East Lothian	1.348	0.020	1.368
East Renfrewshire	0.897	0.018	0.915
Edinburgh, City of	7.024	0.100	7.124
Eilean Siar	1.090	0.005	1.095
Falkirk	1.793	0.032	1.825
Fife	4.714	0.075	4.789
Glasgow City	9.433	0.122	9.555
Highland	4.531	0.046	4.577
Inverclyde	1.007	0.016	1.023
Midlothian	1.151	0.017	1.168
Moray	1.410	0.018	1.428
North Ayrshire	1.819	0.028	1.847
North Lanarkshire	4.226	0.067	4.293
Orkney Islands	0.773	0.004	0.777
Perth & Kinross	2.254	0.031	2.285
Renfrewshire	2.188	0.035	2.223
Scottish Borders	1.957	0.023	1.980
Shetland Islands	0.799	0.005	0.804
South Ayrshire	1.497	0.023	1.520
South Lanarkshire	4.063	0.064	4.127
Stirling	1.310	0.019	1.329
West Dunbartonshire	1.123	0.019	1.142
West Lothian	2.108	0.036	2.144
Undistributed – Councils*	0.000	15.571	15.571
Councils Total	77.469	16.649	94.118
Fire Boards**	0.000	2.917	2.917
Strathclyde Partnership for Transport	0.000	2.965	2.965
Grand Total	77.469	22.531	100.00

*Undistributed specific capital grants are Vacant & Derelict Land Fund, £1.447m and the Affordable Housing Investment Programme (Transfer of Management of Development Funding) £14.124m.

** To be removed as part of the Fire Transfer.