



SCOTTISH EXECUTIVE

Finance and Central Services Department
Local Government Finance & Performance Division

Victoria Quay
Edinburgh EH6 6QQ

Finance Circular No. 2/2004

by e-mail

The Chief Executive, Scottish Local Authorities

copy to: Directors of Finance
Norie Williamson, COSLA

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23 February 2004

Dear Chief Executive

- 1. REVISED LOCAL GOVERNMENT FINANCE SETTLEMENTS: 2004-05 & 2005-06**
- 2. REDETERMINATION OF REVENUE SUPPORT GRANT FOR 2002-03 & 2003-04**

1. The Local Government Finance (Scotland) Order 2004 was debated and approved by the Scottish Parliament on 5 February. This circular provides authorities with a summary of the figures contained in that Order.

2. Finance Circular 6/2003, issued on 17 December 2003, set out the provisional distribution of AEF for 2004-05 and 2005-06. The resulting allocations were approved by Parliament on 5 February 2004, and are summarised in Annex A to this circular (including a breakdown of 2004-05 and 2005-06 allocations). Annex B shows Councils' total AEF for 2004-05 and replaces Annex 3 to Circular 6/2003.

3. Revisions to the 2003-04 allocations were also approved by Parliament. I have therefore also included a reconciliation of the new Order and the previous Order taking account of these revisions as a redetermination for 2003-04 (Annex E).

4. Councils have indicated in the past that it is helpful to have a reconciliation from one circular to the next. In recognition of this, a reconciliation of Circular No. 1/2003 to Circular No. 2/2004 is included in Annex F.

5. Separate advice is being sent to councils' on the funding of the new Supporting People arrangements for housing support services. An element of this funding will be transferred from AEF/RSG in relation to the 5.5% of previous Transitional Housing Benefit funded by councils. Details of the transfer will be confirmed later in the year and will be actioned as a redetermination for 2004-05.

6. The Annexes to this circular are:

Annex A: All Scotland aggregate totals;
Annex B: AEF Calc Sheets for 2004-06;
Annex C: Calculation of the minimum grant increase floor;
Annex D: Estimated payments to each local authority from specific grants;
Annex E: Reconciliation of 2003-04.
Annex F: Reconciliation between Circular No. 1/2003 to No. 2/2004.

7. A separate copy of this circular has been sent by e-mail to your Director of Finance and to Norie Williamson at COSLA.

8. Enquiries relating to this circular should be addressed to the following:

General queries (Grant distribution, floor, NDRI)
Irene Little 0131 244 7004

General queries (Expenditure, GAE and AEF Assessment)
Lucy Smith 0131 244 7582

General queries (Capital allocations)
Hilary Pearce 0131 244 7950

Yours sincerely

A J Rushworth

DR A J RUSHWORTH
Head of Local Authority Finance and Constitution Division

ALL SCOTLAND AGGREGATE TOTALS

		£ million
	2004-05	2005-06
Total Aggregate External Finance	7,662.203	7,989.603
% increase over previous year	5.2%	4.3%
<i>less</i> Undistributed NPAF	5.000	5.000
<i>less</i> Undistributed loan charges	0.651	0.000
<i>less</i> Undistributed Youth Crime	0.000	5.000
<i>less</i> Undistributed INSET (SEN) Specific Grant	1.226	1.226
<i>plus</i> Police Loan Charge Specific Grant	14.077	14.077
 Distributable Aggregate External Finance	 7,669.403	 7,992.454
% increase over previous year	5.3%	4.2%
 <u>Breakdown of Specific Grants</u>		
Police	476.180	505.452
Civil Protection grant for the Police	0.574	0.574
Supported Employment	4.348	4.348
In-Service Training of Teachers (SEN)	8.386	7.160
Gaelic	3.034	3.034
Mental Illness	14.000	14.000
Social Work Training	5.500	5.500
National Priorities Action Fund	149.737	152.178
 Total Specific Grants	 661.759	 692.246
 Loan and Leasing Charges	 916.031	 926.000

AEF 2004-05	(1) Estimated Service Expenditure	(2) Quality of Life	(3) Loan Charges Support 2003-04 including PPP LPFS	(4) Floor Adjustment 2003-04	(5) Total Estimated Expenditure (Cols.1 to 4)	(6) Band D Properties forecast	(7) Deduction for TEE not supported by AEF ((Tot Col 5-Tot Col 8) * Col 6/Tot Col 6) 0.00078	(8) Total AEF (Col 5-7)	(9) Specific Grants	(10) NDRI	(11) RSG (Col 8-9-10)
	£M	£M	£M	£M	£M		£M	£M	£M	£M	
Aberdeen City	307.481	2.228	31.971	1.458	343.138	84,834	69.445	273.693	27.435	78.492	167.766
Aberdeenshire	351.487	2.549	30.177	-1.277	382.936	90,529	74.107	308.829	23.625	85.248	199.957
Angus	175.568	1.274	11.640	-0.648	187.835	39,819	32.596	155.239	12.560	40.557	102.121
Argyll & Bute	159.491	1.157	29.667	-0.659	189.656	37,412	30.625	159.031	11.796	34.143	113.092
Clackmannanshire	74.258	0.539	6.747	0.625	82.170	16,926	13.855	68.314	5.109	17.978	45.228
Dumfries & Galloway	248.633	1.801	25.879	-0.951	275.362	55,842	45.712	229.650	18.625	55.253	155.772
Dundee City	248.507	1.807	26.808	0.071	277.193	47,460	38.851	238.342	21.478	54.079	162.786
East Ayrshire	192.982	1.403	15.555	-0.740	209.200	39,582	32.402	176.798	14.378	44.912	117.509
East Dunbartonshire	165.225	1.199	13.890	-0.588	179.726	46,452	38.026	141.700	10.378	40.249	91.073
East Lothian	137.177	0.997	13.957	-0.505	151.626	37,257	30.499	121.127	10.133	34.038	76.956
East Renfrewshire	139.612	1.012	11.867	-0.490	152.001	39,716	32.512	119.490	8.088	33.618	77.783
Edinburgh, City of	654.396	4.772	91.531	-2.296	748.403	193,857	158.691	589.712	60.867	168.065	360.780
Eilean Siar	69.544	0.504	21.327	6.406	97.781	9,091	7.442	90.339	4.530	9.827	75.982
Falkirk	220.570	1.605	26.181	-0.825	247.531	51,220	41.928	205.603	16.437	54.596	134.569
Fife	551.949	4.013	43.311	-2.047	597.226	126,676	103.697	493.530	39.331	131.540	322.659
Glasgow City	1,057.384	7.713	167.068	13.132	1245.297	207,317	169.710	1075.587	108.345	216.551	750.692
Highland	372.368	2.702	48.471	-1.463	422.078	82,793	67.774	354.305	29.979	78.069	246.257
Inverclyde	141.984	1.033	15.711	-0.474	158.254	28,183	23.071	135.183	12.008	31.357	91.819
Midlothian	127.422	0.921	13.619	-0.476	141.486	29,251	23.945	117.541	9.397	30.194	77.951
Moray	136.902	0.992	13.863	-0.523	151.234	30,112	24.650	126.585	9.845	32.534	84.205
North Ayrshire	221.994	1.615	19.676	-0.851	242.433	47,925	39.232	203.201	15.792	50.879	136.530
North Lanarkshire	510.028	3.709	41.884	-1.547	554.074	105,930	86.714	467.360	39.117	120.531	307.712
Orkney	48.826	0.356	9.073	-0.218	58.037	6,970	5.706	52.331	2.442	7.205	42.684
Perth & Kinross	213.466	1.551	18.078	-0.775	232.320	56,299	46.086	186.234	15.164	50.695	120.374
Renfrewshire	277.406	2.018	27.914	-1.056	306.282	65,807	53.869	252.413	21.818	64.491	166.104
Scottish Borders	179.364	1.303	19.649	-0.690	199.626	42,004	34.384	165.242	14.036	40.283	110.922
Shetland	63.122	0.455	16.108	1.142	80.827	7,478	6.122	74.706	3.112	8.229	63.364
South Ayrshire	176.824	1.287	13.450	-0.015	191.546	45,734	37.438	154.108	12.087	41.885	100.136
South Lanarkshire	477.523	3.476	39.430	-1.800	518.629	108,229	88.596	430.034	34.041	113.315	282.678
Stirling	139.995	1.021	16.538	-0.530	157.024	34,779	28.470	128.554	10.163	32.313	86.078
West Dunbartonshire	164.698	1.201	14.267	-0.470	179.695	33,246	27.215	152.480	15.116	34.818	102.546
West Lothian	245.343	1.785	20.724	-0.920	266.931	54,714	44.789	222.142	18.301	59.997	143.844
Scotland	8,251.530	60.000	916.031	0.000	9,227.561	1,903,446	1,558.158	7,669.403	655.533	1,895.941	5,117.929

A EF 2005-06	(1) Estimated Service Expenditure	(2) Quality of Life	(3) Loan Charges Support 2005-06 including PPP LPFS	(4) Floor Adjustment 2005-06	(5) Total Estimated Expenditure (Cols.1 to 4)	(6) Band D Properties forecast	(7) Deduction for TEE not supported by AEF (Tot Col 5-Tot Col 8) * Col 6/Tot Col 6) 0.00086	(8) Total AEF (Col 5-7)
	£M	£M	£M	£M	£M		£M	£M
Aberdeen City	321.537	2.597	31.970	0.450	356.554	85,183	73.171	283.384
Aberdeenshire	368.126	2.970	30.115	-1.184	400.027	91,472	78.573	321.455
Angus	183.745	1.484	12.466	-0.603	197.092	40,004	34.362	162.730
Argyll & Bute	165.930	1.342	30.287	-0.609	196.950	37,605	32.302	164.647
Clackmannanshire	77.728	0.628	6.910	0.254	85.520	17,062	14.656	70.864
Dumfries & Galloway	260.613	2.102	25.733	-0.884	287.564	56,127	48.212	239.352
Dundee City	258.790	2.098	26.883	-0.499	287.272	47,353	40.675	246.596
East Ayrshire	201.965	1.634	15.684	-0.688	218.595	39,720	34.118	184.477
East Dunbartonshire	173.167	1.398	14.232	-0.546	188.251	46,933	40.314	147.936
East Lothian	144.301	1.167	14.302	-0.471	159.299	37,785	32.457	126.842
East Renfrewshire	146.791	1.184	12.123	-0.457	159.641	40,257	34.580	125.060
Edinburgh, City of	686.936	5.577	92.995	-2.277	783.231	196,245	168.570	614.661
Eilean Siar	71.502	0.580	21.498	7.528	101.108	9,145	7.856	93.252
Falkirk	232.060	1.880	26.412	-0.772	259.580	51,655	44.371	215.210
Fife	579.996	4.696	44.816	-1.916	627.592	127,788	109.767	517.825
Glasgow City	1,106.285	8.985	165.342	13.219	1293.831	209,315	179.797	1,114.034
Highland	388.298	3.142	49.189	-1.356	439.273	83,518	71.740	367.533
Inverclyde	148.322	1.200	16.205	-0.527	165.200	28,243	24.260	140.940
Midlothian	133.593	1.076	13.722	-0.444	147.947	29,595	25.421	122.526
Moray	143.472	1.157	14.025	-0.487	158.167	30,252	25.986	132.182
North Ayrshire	232.362	1.881	20.183	-0.792	253.634	48,328	41.513	212.121
North Lanarkshire	536.739	4.343	42.984	-1.829	582.237	106,935	91.855	490.382
Orkney	50.644	0.412	9.182	-0.091	60.147	7,037	6.044	54.103
Perth & Kinross	223.984	1.812	18.427	-0.722	243.501	56,741	48.739	194.761
Renfrewshire	291.429	2.359	28.735	-0.987	321.536	66,208	56.871	264.666
Scottish Borders	188.293	1.524	19.434	-0.641	208.610	42,366	36.391	172.218
Shetland	65.150	0.526	16.258	1.552	83.486	7,534	6.471	77.015
South Ayrshire	185.149	1.500	13.563	-0.596	199.616	45,974	39.491	160.125
South Lanarkshire	501.037	4.058	40.419	-1.679	543.835	109,091	93.707	450.128
Stirling	147.192	1.195	16.562	-0.493	164.456	35,264	30.291	134.165
West Dunbartonshire	172.688	1.402	14.406	-0.596	187.900	33,418	28.706	159.194
West Lothian	258.088	2.089	20.490	-0.857	279.810	55,578	47.741	232.070
Scotland	8,645.913	70.000	925.551	0.000	9641.464	1,919,731	1,649.010	7992.454

FLOOR CALCULATION

ANNEX C

	2004-05				
	Revenue Grant (without floor)	Increase without floor	Contribution to floor	Revenue Grant with floor	Year on year % increase
	£M	%	£M	4.0%	
East Renfrewshire	117.126	7.88	-0.490	116.635	7.43
West Lothian	219.816	7.33	-0.920	218.896	6.88
Falkirk	197.165	6.71	-0.825	196.339	6.26
Moray	124.840	6.71	-0.523	124.317	6.26
Argyll & Bute	157.367	6.55	-0.659	156.708	6.10
Perth & Kinross	185.018	6.47	-0.775	184.243	6.03
Fife	488.829	6.41	-2.047	486.782	5.97
East Lothian	120.674	6.18	-0.505	120.169	5.73
East Dunbartonshire	140.369	6.13	-0.588	139.781	5.68
Midlothian	113.793	6.04	-0.476	113.317	5.60
Stirling	126.494	6.01	-0.530	125.964	5.56
Dumfries & Galloway	227.078	5.86	-0.951	226.127	5.42
Aberdeenshire	304.990	5.64	-1.277	303.713	5.20
Highland	349.353	5.54	-1.463	347.890	5.10
South Lanarkshire	429.847	5.34	-1.800	428.047	4.90
Orkney	52.030	5.30	-0.218	51.812	4.86
Scottish Borders	164.762	5.18	-0.690	164.072	4.74
East Ayrshire	176.805	5.14	-0.740	176.065	4.69
Angus	154.809	5.00	-0.648	154.161	4.56
Renfrewshire	252.329	4.75	-1.056	251.273	4.31
North Ayrshire	203.331	4.55	-0.851	202.480	4.11
South Ayrshire	153.264	4.01	-0.015	153.249	4.00
West Dunbartonshire	152.814	4.32	-0.470	152.344	4.00
Edinburgh, City of	585.643	4.41	-2.296	583.347	4.00
North Lanarkshire	466.860	4.35	-1.547	465.313	4.00
Inverclyde	135.320	4.37	-0.474	134.847	4.00
Dundee City	235.264	3.97	0.071	235.335	4.00
Aberdeen City	270.419	3.44	1.458	271.877	4.00
Clackmannanshire	67.445	3.04	0.625	68.071	4.00
Glasgow City	1052.328	2.72	13.132	1065.460	4.00
Shetland	72.429	2.39	1.142	73.571	4.00
Eilean Siar	83.011	-3.45	6.406	89.417	4.00
Scotland	7581.621	4.80	0.00	7581.621	4.80

	2005-06				
	Revenue Grant (without floor)	Increase without floor	Contribution to floor	Revenue Grant with floor	Year on year % increase
	£M	%	£M	3.4%	
Fife	511.570	5.09	-1.916	509.655	4.70
North Lanarkshire	488.477	4.98	-1.829	486.647	4.58
Falkirk	206.031	4.94	-0.772	205.260	4.54
Renfrewshire	263.601	4.91	-0.987	262.614	4.51
East Lothian	125.857	4.73	-0.471	125.386	4.34
South Lanarkshire	448.222	4.71	-1.679	446.544	4.32
East Renfrewshire	122.071	4.66	-0.457	121.613	4.27
Perth & Kinross	192.809	4.65	-0.722	192.087	4.26
Moray	130.015	4.58	-0.487	129.528	4.19
West Lothian	228.846	4.55	-0.857	227.989	4.15
Midlothian	118.455	4.53	-0.444	118.011	4.14
Angus	161.114	4.51	-0.603	160.511	4.12
West Dunbartonshire	159.197	4.50	-0.596	158.601	4.11
Stirling	131.613	4.48	-0.493	131.121	4.09
North Ayrshire	211.498	4.45	-0.792	210.706	4.06
East Ayrshire	183.818	4.40	-0.688	183.129	4.01
Scottish Borders	171.278	4.39	-0.641	170.637	4.00
East Dunbartonshire	145.878	4.36	-0.546	145.331	3.97
Inverclyde	140.720	4.36	-0.527	140.193	3.97
Dumfries & Galloway	235.962	4.35	-0.884	235.078	3.96
Edinburgh, City of	607.936	4.22	-2.277	605.660	3.82
Aberdeenshire	316.171	4.10	-1.184	314.987	3.71
Highland	362.005	4.06	-1.356	360.650	3.67
South Ayrshire	159.274	3.93	-0.596	158.678	3.54
Argyll & Bute	162.671	3.80	-0.609	162.061	3.42
Dundee City	243.835	3.61	-0.499	243.336	3.40
Orkney	53.665	3.58	-0.091	53.574	3.40
Aberdeen City	280.670	3.23	0.450	281.121	3.40
Clackmannanshire	70.131	3.03	0.254	70.385	3.40
Glasgow City	1088.467	2.16	13.219	1101.686	3.40
Shetland	74.520	1.29	1.552	76.072	3.40
Eilean Siar	84.929	-5.02	7.528	92.457	3.40
Scotland	7881.308	3.95	0.00	7881.308	3.95

Note 1 : Figures for 2004 -05 and 2005-05 show increases excluding LPFS.

Note 2 : LPFS will reduce % increases as it is excluded from Floor calculation

2004-05 SPECIFIC GRANTS (revised)

	Police	Civil Protection	Supported Employment	In-Service Training	Gaelic	Mental Illness	Social Work Training	National Priorities Action Fund
	£000	£000	£000	£000	£000	£000	£000	£000
Aberdeen City	20,434	59	380	259	108	708	220	5,266
Aberdeenshire	15,234	44	145	334	4	578	181	7,104
Angus	8,803	13	0	142	30	321	131	3,120
Argyll & Bute	8,363	4	5	127	255	312	110	2,619
Clackmannanshire	3,450	9	13	93	14	111	55	1,365
Dumfries & Galloway	13,375	55	140	217	0	374	130	4,335
Dundee City	16,380	25	500	186	0	342	180	3,865
East Ayrshire	10,196	6	15	182	112	321	124	3,423
East Dunbartonshire	6,571	3	0	160	36	164	59	3,385
East Lothian	6,969	4	84	100	10	223	110	2,633
East Renfrewshire	4,883	3	13	127	27	57	55	2,923
Edinburgh, City of	48,603	31	400	447	133	1,345	495	9,413
Eilean Siar	2,224	4	51	84	820	164	56	1,126
Falkirk	11,289	28	220	254	4	367	165	4,111
Fife	26,961	55	840	489	0	893	330	9,762
Glasgow City	88,364	50	490	861	210	2,775	935	14,660
Highland	20,460	44	420	280	690	598	220	7,268
Inverclyde	9,032	5	30	131	70	193	110	2,437
Midlothian	6,441	4	55	99	0	266	57	2,475
Moray	6,877	20	80	121	0	160	58	2,529
North Ayrshire	10,892	6	25	209	24	197	165	4,275
North Lanarkshire	27,300	15	140	495	200	563	330	10,074
Orkney	1,371	3	10	91	0	133	55	779
Perth & Kinross	10,896	17	0	162	40	272	124	3,654
Renfrewshire	15,757	8	12	255	19	375	180	5,212
Scottish Borders	10,264	6	122	105	4	311	110	3,114
Shetland	1,811	4	30	70	0	165	55	978
South Ayrshire	8,090	4	35	154	0	301	130	3,373
South Lanarkshire	23,016	13	0	446	128	750	275	9,413
Stirling	7,096	18	30	142	85	207	61	2,524
West Dunbartonshire	11,631	6	20	146	11	251	110	2,941
West Lothian	13,147	8	44	192	0	204	124	4,581
Scotland	476,180	574	4,348	7,160	3,034	14,000	5,500	144,737

2005-06 SPECIFIC GRANTS

	Police	Civil Protection	Supported Employment	In-Service Training	Gaelic	Mental Illness	Social Work Training	National Priorities Action Fund
	£000	£000	£000	£000	£000	£000	£000	£000
Aberdeen City	21,581	59	380	259	108	708	220	5,349
Aberdeenshire	16,083	44	145	334	4	578	181	7,484
Angus	9,291	13	0	142	30	321	131	3,298
Argyll & Bute	8,917	4	5	127	255	312	110	2,763
Clackmannanshire	3,616	9	13	93	14	111	55	1,453
Dumfries & Galloway	14,228	55	140	217	0	374	130	4,570
Dundee City	17,288	25	500	186	0	342	180	4,138
East Ayrshire	10,871	6	15	182	112	321	124	3,642
East Dunbartonshire	7,006	3	0	160	36	164	59	3,594
East Lothian	7,375	4	84	100	10	223	110	2,691
East Renfrewshire	5,205	3	13	127	27	57	55	3,098
Edinburgh, City of	51,394	31	400	447	133	1,345	495	10,039
Eilean Siar	2,294	4	51	84	820	164	56	1,173
Falkirk	11,833	28	220	254	4	367	165	4,188
Fife	29,374	55	840	489	0	893	330	10,356
Glasgow City	94,209	50	490	861	210	2,775	935	15,715
Highland	21,102	44	420	280	690	598	220	7,409
Inverclyde	9,630	5	30	131	70	193	110	2,597
Midlothian	6,821	4	55	99	0	266	57	2,624
Moray	7,266	20	80	121	0	160	58	2,673
North Ayrshire	11,612	6	25	209	24	197	165	4,364
North Lanarkshire	29,107	15	140	495	200	563	330	10,730
Orkney	1,414	3	10	91	0	133	55	814
Perth & Kinross	11,500	17	0	162	40	272	124	3,848
Renfrewshire	16,800	8	12	255	19	375	180	5,560
Scottish Borders	10,856	6	122	105	4	311	110	3,280
Shetland	1,867	4	30	70	0	165	55	1,017
South Ayrshire	8,625	4	35	154	0	301	130	3,429
South Lanarkshire	24,539	13	0	446	128	750	275	9,625
Stirling	7,439	18	30	142	85	207	61	2,668
West Dunbartonshire	12,401	6	20	146	11	251	110	3,125
West Lothian	13,905	8	44	192	0	204	124	4,864
Scotland	505,452	574	4,348	7,160	3,034	14,000	5,500	152,178

ANNEX E

2003-04 Redeterminations Councils	OLD 2003-04 RSG figure as per Order	Care Home Fees	Modernising the Teaching Profession	Rough Sleepers Initiative	Stop Now Orders	Teachers Pensions	Food Standards Agency	Residential Transfer Allowance	Free School Meals	Loan Charges	CF to next page	2003-04 Redeterminations Councils
Aberdeen City	161.110	-0.005	1.117	0.000	0.016	1.517	0.001	1.055	0.094	0.027	164.932	Aberdeen City
Aberdeenshire	188.249	0.004	0.387	0.000	0.027	2.035	0.057	0.737	0.123	0.042	191.661	Aberdeenshire
Angus	97.257	-0.002	0.226	0.000	0.011	0.931	0.013	0.439	0.056	0.009	98.940	Angus
Argyll & Bute	105.615	-0.002	0.575	0.000	0.010	0.757	0.016	0.243	0.054	0.023	107.291	Argyll & Bute
Clackmannanshire	43.563	0.000	0.077	0.000	0.004	0.405	0.001	0.195	0.029	0.005	44.279	Clackmannanshire
Dumfries & Galloway	146.076	0.874	0.244	0.000	0.017	1.272	0.034	0.537	0.104	-1.534	147.624	Dumfries & Galloway
Dundee City	156.902	0.001	1.024	0.000	0.011	1.267	0.001	0.567	0.078	0.661	160.512	Dundee City
East Ayrshire	112.285	0.032	0.195	0.000	0.010	1.029	0.009	0.352	0.071	0.012	113.995	East Ayrshire
East Dunbartonshire	84.374	-0.034	0.194	0.000	0.008	1.005	0.001	0.214	0.061	0.011	85.834	East Dunbartonshire
East Lothian	72.430	0.016	0.141	0.000	0.008	0.730	0.002	0.360	0.040	0.013	73.740	East Lothian
East Renfrewshire	70.809	0.015	0.165	0.000	0.007	0.825	0.001	0.242	0.049	0.126	72.239	East Renfrewshire
Edinburgh, City of	349.131	-0.006	0.550	0.000	0.033	2.826	0.001	0.888	0.135	-0.337	353.221	Edinburgh, City of
Eilean Siar	72.152	0.005	0.706	0.000	0.004	0.368	0.011	0.022	0.017	0.018	73.303	Eilean Siar
Falkirk	126.718	-0.285	0.218	0.000	0.011	1.137	0.002	0.626	0.096	0.226	128.749	Falkirk
Fife	302.913	-0.010	1.292	0.000	0.029	2.956	0.011	1.253	0.233	-0.889	307.788	Fife
Glasgow City	734.363	0.332	0.900	0.500	0.045	4.395	0.001	3.125	0.453	0.141	744.255	Glasgow City
Highland	232.026	-0.177	1.869	0.000	0.024	2.072	0.036	0.820	0.110	0.109	236.889	Highland
Inverclyde	88.706	0.021	0.136	0.000	0.006	0.728	0.001	0.436	0.068	0.013	90.115	Inverclyde
Midlothian	72.536	-0.002	0.445	0.000	0.007	0.740	0.002	0.363	0.062	-1.290	72.863	Midlothian
Moray	78.031	0.013	0.355	0.000	0.008	0.773	0.010	0.152	0.039	0.200	79.581	Moray
North Ayrshire	131.987	0.019	0.224	0.000	0.011	1.145	0.004	0.514	0.098	0.016	134.018	North Ayrshire
North Lanarkshire	298.169	0.064	0.622	0.000	0.025	2.804	0.002	1.225	0.218	0.035	303.164	North Lanarkshire
Orkney	40.251	0.000	0.295	0.000	0.003	0.220	0.012	0.008	0.016	0.007	40.812	Orkney
Perth & Kinross	113.172	-0.795	0.196	0.000	0.014	1.059	0.019	0.483	0.059	0.015	114.222	Perth & Kinross
Renfrewshire	159.793	0.236	0.289	0.000	0.013	1.477	0.001	0.469	0.111	0.022	162.411	Renfrewshire
Scottish Borders	105.693	0.020	0.518	0.000	0.012	0.908	0.016	0.315	0.042	0.019	107.543	Scottish Borders
Shetland	59.878	0.000	0.802	0.000	0.003	0.369	0.009	0.048	0.023	0.014	61.146	Shetland
South Ayrshire	96.569	0.036	0.180	0.000	0.010	0.908	0.007	0.292	0.066	0.011	98.079	South Ayrshire
South Lanarkshire	269.897	0.056	0.491	0.000	0.025	2.577	0.010	0.875	0.173	0.033	274.137	South Lanarkshire
Stirling	80.888	0.006	0.138	0.000	0.008	0.723	0.006	0.237	0.054	0.013	82.073	Stirling
West Dunbartonshire	99.521	-0.025	0.163	0.000	0.007	0.843	0.001	0.285	0.078	0.012	100.885	West Dunbartonshire
West Lothian	133.484	0.015	0.263	0.000	0.013	1.351	0.002	0.472	0.096	0.021	135.717	West Lothian
Scotland	4,884.548	0.422	15.000	0.500	0.440	42.152	0.300	17.849	3.000	-2.193	4,962.018	Scotland

ANNEX E

2003-04 Redeterminations Councils	CF from last page	Foot and Mouth	White Fish	BNSF	C TR	Modernising Government	Promotion of Home Contents Insurance	Youth Justice Pilots	Choose Life	Employment and Childcare Pilots	CF to next page	2003-04 Redeterminations Councils
Aberdeen City	164.932	0.000	0.000	0.000	0.000	0.771	0.015	0.000	0.097	0.000	165.815	Aberdeen City
Aberdeenshire	191.661	0.000	0.023	0.000	0.000	0.119	0.010	0.000	0.099	0.000	191.912	Aberdeenshire
Angus	98.940	0.000	0.000	0.000	0.000	0.076	0.008	0.000	0.079	0.000	99.103	Angus
Argyll & Bute	107.291	0.000	0.000	1.200	0.600	0.186	0.007	0.000	0.076	0.000	109.360	Argyll & Bute
Clackmannanshire	44.279	0.000	0.000	0.000	0.000	0.396	0.007	0.000	0.068	0.000	44.750	Clackmannanshire
Dumfries & Galloway	147.624	0.000	0.000	1.200	0.000	0.532	0.000	0.000	0.086	0.322	149.764	Dumfries & Galloway
Dundee City	160.512	0.000	0.000	4.000	0.789	0.285	0.012	0.000	0.085	0.000	165.683	Dundee City
East Ayrshire	113.995	0.000	0.000	3.000	0.000	0.376	0.011	0.085	0.081	0.000	117.548	East Ayrshire
East Dunbartonshire	85.834	0.000	0.000	0.000	0.000	0.321	0.006	0.000	0.079	0.000	86.240	East Dunbartonshire
East Lothian	73.740	0.000	0.000	0.000	0.000	0.671	0.008	0.000	0.076	0.000	74.495	East Lothian
East Renfrewshire	72.239	0.000	0.000	0.000	0.000	0.408	0.006	0.000	0.076	0.000	72.729	East Renfrewshire
Edinburgh, City of	353.221	0.000	0.000	0.000	0.000	0.783	0.016	0.078	0.138	0.000	354.236	Edinburgh, City of
Eilean Siar	73.303	0.000	0.000	0.600	0.000	0.181	0.005	0.000	0.065	0.000	74.154	Eilean Siar
Falkirk	128.749	0.000	0.000	0.000	0.000	0.441	0.013	0.000	0.085	0.000	129.288	Falkirk
Fife	307.788	0.000	0.002	0.000	0.000	0.601	0.020	0.000	0.121	0.000	308.532	Fife
Glasgow City	744.255	0.000	0.000	12.000	0.000	1.258	0.000	0.000	0.161	0.243	757.917	Glasgow City
Highland	236.889	0.000	0.011	0.000	0.000	0.498	0.011	0.000	0.096	0.000	237.505	Highland
Inverclyde	90.115	0.000	0.000	4.000	0.000	0.193	0.008	0.000	0.075	0.000	94.391	Inverclyde
Midlothian	72.863	0.000	0.000	0.000	0.300	0.163	0.007	0.000	0.074	0.000	73.407	Midlothian
Moray	79.581	0.000	0.000	0.000	0.000	0.450	0.007	0.000	0.075	0.000	80.113	Moray
North Ayrshire	134.018	0.000	0.000	3.000	0.000	0.037	0.011	0.000	0.084	0.000	137.150	North Ayrshire
North Lanarkshire	303.164	0.000	0.000	3.000	0.000	0.093	0.023	0.085	0.116	0.000	306.481	North Lanarkshire
Orkney	40.812	0.000	0.000	0.000	0.000	0.035	0.005	0.000	0.063	0.000	40.915	Orkney
Perth & Kinross	114.222	0.000	0.000	0.000	0.000	0.433	0.008	0.000	0.083	0.000	114.746	Perth & Kinross
Renfrewshire	162.411	0.000	0.000	2.000	0.000	0.839	0.012	0.085	0.090	0.000	165.437	Renfrewshire
Scottish Borders	107.543	0.000	0.003	0.000	0.000	0.650	0.000	0.000	0.079	0.000	108.275	Scottish Borders
Shetland	61.146	0.000	0.000	0.000	0.000	0.041	0.005	0.000	0.064	0.000	61.256	Shetland
South Ayrshire	98.079	0.000	0.000	0.000	0.000	0.639	0.008	0.000	0.079	0.000	98.805	South Ayrshire
South Lanarkshire	274.137	0.001	0.000	2.000	0.000	0.504	0.018	0.000	0.113	0.000	276.773	South Lanarkshire
Stirling	82.073	0.000	0.000	0.000	0.000	1.222	0.007	0.000	0.075	0.000	83.377	Stirling
West Dunbartonshire	100.885	0.000	0.000	4.000	0.000	0.528	0.010	0.000	0.076	0.000	105.499	West Dunbartonshire
West Lothian	135.717	0.000	0.000	0.000	1.418	0.499	0.011	0.000	0.088	0.000	137.733	West Lothian
Scotland	4,962.018	0.001	0.040	40.000	3.107	14.229	0.294	0.331	2.802	0.565	5,023.387	Scotland

ANNEX E

2003-04 Redeterminations Councils	CF from last page	Areas of Economic Disadvantage	Community Planning Partnerships	Highlands and Islands Fire Board	Lothian and Borders Fire Pensions	Abandoned Vehicles	Police SDEA	Transport Direct	Young People Leaving Care	Development Funding	NEW 2003-04 RSG figure as per Order 2004
Aberdeen City	165.815	0.000	0.021	0.000	0.000	0.087	0.150	0.017	0.033	0.000	166.123
Aberdeenshire	191.912	0.000	0.023	0.000	0.000	0.110	0.111	0.019	0.022	0.000	192.197
Angus	99.103	0.000	0.015	0.000	0.000	0.050	0.053	0.010	0.015	0.000	99.246
Argyll & Bute	109.360	0.000	0.015	0.000	0.000	0.048	0.054	0.010	0.012	0.000	109.499
Clackmannanshire	44.750	0.000	0.015	0.000	0.000	0.019	0.021	0.010	0.010	0.000	44.825
Dumfries & Galloway	149.764	0.000	0.016	0.000	0.000	0.072	0.078	0.014	0.020	0.000	149.964
Dundee City	165.683	0.000	0.017	0.000	0.000	0.058	0.099	0.014	0.041	0.000	165.912
East Ayrshire	117.548	1.012	0.015	0.000	0.000	0.050	0.066	0.011	0.026	0.000	118.728
East Dunbartonshire	86.240	0.000	0.015	0.000	0.000	0.044	0.042	0.010	0.010	0.000	86.361
East Lothian	74.495	0.000	0.015	0.000	0.000	0.038	0.044	0.010	0.014	0.000	74.616
East Renfrewshire	72.729	0.000	0.015	0.000	0.000	0.035	0.031	0.010	0.010	0.000	72.830
Edinburgh, City of	354.236	0.000	0.043	0.000	0.400	0.188	0.305	0.036	0.082	0.000	355.290
Eilean Siar	74.154	0.000	0.015	0.000	0.000	0.015	0.010	0.010	0.003	0.000	74.207
Falkirk	129.288	0.000	0.015	0.000	0.000	0.058	0.070	0.012	0.027	0.000	129.470
Fife	308.532	0.000	0.036	0.000	0.000	0.143	0.202	0.030	0.065	0.000	309.008
Glasgow City	757.917	0.000	0.071	0.000	0.000	0.252	0.570	0.059	0.210	0.537	759.616
Highland	237.505	0.000	0.024	0.425	0.000	0.112	0.089	0.020	0.031	0.000	238.206
Inverclyde	94.391	0.839	0.015	0.000	0.000	0.034	0.058	0.010	0.021	0.000	95.368
Midlothian	73.407	0.000	0.015	0.000	0.000	0.033	0.041	0.010	0.014	0.000	73.520
Moray	80.113	0.000	0.015	0.000	0.000	0.038	0.051	0.010	0.011	0.000	80.238
North Ayrshire	137.150	1.193	0.015	0.000	0.000	0.058	0.070	0.012	0.034	0.000	138.532
North Lanarkshire	306.481	1.000	0.034	0.000	0.000	0.130	0.176	0.028	0.073	0.000	307.922
Orkney	40.915	0.000	0.015	0.000	0.000	0.011	0.006	0.010	0.002	0.000	40.959
Perth & Kinross	114.746	0.000	0.015	0.000	0.000	0.064	0.066	0.012	0.017	0.000	114.920
Renfrewshire	165.437	0.000	0.018	0.000	0.000	0.071	0.102	0.015	0.038	0.000	165.681
Scottish Borders	108.275	0.000	0.015	0.000	0.000	0.051	0.064	0.010	0.012	0.000	108.427
Shetland	61.256	0.000	0.015	0.000	0.000	0.013	0.008	0.010	0.002	0.000	61.304
South Ayrshire	98.805	0.000	0.015	0.000	0.000	0.050	0.052	0.010	0.017	0.000	98.949
South Lanarkshire	276.773	0.000	0.031	0.000	0.000	0.126	0.148	0.026	0.056	0.000	277.160
Stirling	83.377	0.000	0.015	0.000	0.000	0.040	0.044	0.010	0.013	0.000	83.499
West Dunbartonshire	105.499	0.956	0.015	0.000	0.000	0.038	0.075	0.010	0.028	0.000	106.621
West Lothian	137.733	0.000	0.016	0.000	0.000	0.063	0.082	0.013	0.032	0.000	137.939
Scotland	5,023.387	5.000	0.650	0.425	0.400	2.202	3.040	0.500	1.000	0.537	5,037.141

ANNEX F

AEF 2004-05	Circular 1/2003 2004-05	Modernising the Teaching Profession	Stop Now Orders	Rough Sleepers Initiative	Care Home Fees	Free School Meals	NPAF	Gaelic	Teachers Pensions	Police Partnership Agreement	HB/CTB	Loan Charges	Youth Crime	Circular 2/2004 2004-05
Aberde en City	271.877	0.569	0.032	0.000	-0.005	0.094	0.751	0.006	3.106	0.044	-2.880	-0.677	0.098	273.015
Aberdeenshire	305.113	0.221	0.053	0.000	0.004	0.123	0.998	0.000	4.166	0.033	-1.947	1.391	0.066	310.221
Angus	154.161	0.123	0.022	0.000	-0.002	0.056	0.470	0.006	1.905	0.020	-1.570	-0.088	0.048	155.152
Argyll & Bute	158.074	0.299	0.020	0.000	-0.002	0.054	0.365	0.009	1.550	0.012	-1.388	0.712	0.037	159.743
Clackmannanshire	68.071	0.045	0.008	0.000	0.000	0.029	0.230	0.003	0.829	0.016	-0.947	-0.496	0.033	67.819
Dumfries & Galloway	227.397	0.136	0.034	0.000	0.874	0.104	0.615	0.000	2.603	0.072	-2.247	0.542	0.062	230.193
Dundee City	237.654	0.523	0.022	0.000	0.001	0.078	0.683	0.000	2.594	0.038	-4.056	0.872	0.122	238.532
East Ayrshire	176.164	0.110	0.020	0.000	0.032	0.071	0.555	0.004	2.106	0.015	-2.357	-0.231	0.080	176.568
East Dunbartonshire	139.839	0.111	0.017	0.000	-0.034	0.061	0.530	0.000	2.058	0.010	-0.926	-0.607	0.034	141.093
East Lothian	120.169	0.080	0.016	0.000	-0.016	0.040	0.422	0.010	1.494	0.014	-1.176	0.043	0.043	121.171
East Renfrewshire	117.935	0.096	0.014	0.000	0.015	0.049	0.452	0.002	1.689	0.007	-0.800	0.189	0.031	119.679
Edinburgh, City of	589.291	0.305	0.067	0.000	-0.006	0.135	1.644	0.003	5.786	0.095	-7.195	0.569	0.238	590.932
Eilean Siar	89.417	0.356	0.008	0.000	0.005	0.017	0.119	0.020	0.754	0.009	-0.378	0.227	0.012	90.566
Falkirk	204.979	0.125	0.023	0.000	-0.285	0.096	0.625	0.000	2.327	0.052	-2.420	0.750	0.081	206.352
Fife	490.462	0.681	0.057	0.000	-0.010	0.233	1.526	0.000	6.051	0.053	-5.714	0.570	0.191	494.099
Glasgow City	1081.012	0.497	0.089	0.500	0.332	0.453	2.659	0.021	8.996	0.131	-19.709	-4.823	0.608	1,070.767
Highland	350.839	0.959	0.049	0.000	-0.177	0.110	1.009	0.047	4.242	0.080	-2.948	0.261	0.094	354.566
Inverclyde	134.933	0.076	0.013	0.000	0.021	0.068	0.399	0.002	1.489	0.013	-1.894	-0.050	0.064	135.134
Midlothian	116.433	0.232	0.013	0.000	-0.002	0.062	0.387	0.000	1.515	0.013	-1.156	0.508	0.045	118.049
Moray	125.296	0.188	0.017	0.000	0.013	0.039	0.384	0.000	1.583	0.015	-0.983	0.404	0.034	126.989
North Ayrshire	202.585	0.127	0.023	0.000	0.019	0.098	0.643	0.004	2.345	0.016	-2.758	-0.202	0.100	203.000
North Lanarkshire	465.572	0.348	0.050	0.000	0.064	0.218	1.657	0.028	5.741	0.040	-6.573	-0.447	0.214	466.913
Orkney	51.812	0.151	0.006	0.000	0.000	0.016	0.089	0.000	0.451	0.006	-0.212	0.724	0.010	53.053
Perth & Kinross	185.648	0.113	0.028	0.000	-0.795	0.059	0.510	0.004	2.168	0.025	-1.578	0.564	0.051	186.798
Renfrewshire	251.422	0.160	0.027	0.000	0.236	0.111	0.882	0.005	3.024	0.023	-3.590	0.259	0.114	252.673
Scottish Borders	164.072	0.271	0.023	0.000	0.020	0.042	0.443	0.000	1.859	0.020	-1.546	0.104	0.039	165.347
Shetland	73.571	0.404	0.007	0.000	0.000	0.023	0.104	0.000	0.756	0.008	-0.180	0.021	0.011	74.724
South Ayrshire	153.328	0.099	0.020	0.000	0.036	0.066	0.473	0.000	1.859	0.012	-1.837	-0.027	0.053	154.081
South Lanarkshire	428.269	0.274	0.050	0.000	0.056	0.173	1.441	0.005	5.275	0.034	-5.708	-0.656	0.165	429.378
Stirling	127.554	0.079	0.016	0.000	0.006	0.054	0.377	0.010	1.481	0.033	-1.097	0.441	0.042	128.996
West Dunbartonshire	152.456	0.090	0.014	0.000	-0.025	0.078	0.464	0.011	1.725	0.017	-2.433	-0.277	0.083	152.204
West Lothian	220.812	0.152	0.025	0.000	0.015	0.096	0.753	0.000	2.765	0.026	-2.598	-0.539	0.095	221.602
Scotland	7636.217	8.000	0.881	0.500	0.422	3.000	22.660	0.200	86.292	1.000	-92.800	0.031	3.000	7,669.403

ANNEX F

AEF 2005-06	Circular 1/2003 2005-06	Modernising the Teaching Profession	Stop Now Orders	Rough Sleepers Initiative	Care Home Fees	Free School Meals	NPAF	Gaelic	Teachers Pensions	HB/CTB	Loan Charges	Youth Crime	Circular 2/2004 2005-06
Aberdeen City	281.120	0.857	0.032	0.000	-0.005	0.094	0.834	0.006	3.261	-3.020	0.000	0.163	283.341
Aberdeenshire	316.387	1.271	0.053	0.000	0.004	0.123	1.100	0.000	4.374	-2.042	0.000	0.110	321.380
Angus	162.494	0.568	0.022	0.000	-0.002	0.056	0.523	0.006	2.000	-1.647	-1.405	0.080	162.695
Argyll & Bute	163.427	0.461	0.020	0.000	-0.002	0.054	0.408	0.009	1.627	-1.456	0.000	0.062	164.610
Clackmannanshire	70.385	0.258	0.008	0.000	0.000	0.029	0.261	0.003	0.870	-0.993	0.000	0.055	70.875
Dumfries & Galloway	236.348	0.784	0.034	0.000	0.874	0.104	0.681	0.000	2.733	-2.356	0.000	0.103	239.305
Dundee City	245.656	0.682	0.022	0.000	0.001	0.078	0.800	0.000	2.723	-4.254	0.722	0.204	246.635
East Ayrshire	183.228	0.631	0.020	0.000	0.032	0.071	0.630	0.004	2.210	-2.472	0.000	0.133	184.487
East Dunbartonshire	145.389	0.637	0.017	0.000	-0.034	0.061	0.591	0.000	2.160	-0.971	0.000	0.056	147.907
East Lothian	125.386	0.469	0.016	0.000	0.016	0.040	0.480	0.010	1.568	-1.234	0.000	0.072	126.824
East Renfrewshire	122.913	0.556	0.014	0.000	0.015	0.049	0.504	0.002	1.773	-0.839	0.000	0.052	125.039
Edinburgh, City of	611.603	1.774	0.067	0.000	-0.006	0.135	1.891	0.003	6.074	-7.546	0.234	0.397	614.625
Eilean Siar	92.457	0.173	0.008	0.000	0.005	0.017	0.134	0.020	0.791	-0.396	0.000	0.020	93.229
Falkirk	213.900	0.728	0.023	0.000	-0.285	0.096	0.702	0.000	2.443	-2.539	0.000	0.135	215.202
Fife	513.335	1.791	0.057	0.000	-0.010	0.233	1.715	0.000	6.352	-5.994	0.000	0.318	517.797
Glasgow City	1,117.238	2.863	0.089	0.500	0.332	0.453	3.124	0.021	9.444	-20.672	0.000	1.014	1,114.406
Highland	363.599	1.196	0.049	0.000	-0.177	0.110	1.150	0.047	4.454	-3.092	0.000	0.157	367.492
Inverclyde	140.279	0.433	0.013	0.000	0.021	0.068	0.457	0.002	1.563	-1.986	0.000	0.107	140.956
Midlothian	121.127	0.441	0.013	0.000	-0.002	0.062	0.438	0.000	1.590	-1.213	0.000	0.075	122.531
Moray	130.506	0.472	0.017	0.000	0.013	0.039	0.425	0.000	1.662	-1.031	0.000	0.057	132.159
North Ayrshire	210.811	0.729	0.023	0.000	0.019	0.098	0.732	0.004	2.461	-2.893	0.000	0.167	212.151
North Lanarkshire	486.907	1.780	0.050	0.000	0.064	0.218	1.914	0.028	6.027	-6.894	0.000	0.357	490.451
Orkney	53.574	0.126	0.006	0.000	0.000	0.016	0.100	0.000	0.474	-0.222	0.000	0.017	54.091
Perth & Kinross	193.492	0.653	0.028	0.000	-0.795	0.059	0.563	0.004	2.276	-1.655	0.000	0.086	194.711
Renfrewshire	262.763	0.928	0.027	0.000	0.236	0.111	1.022	0.005	3.175	-3.765	0.000	0.189	264.690
Scottish Borders	170.637	0.563	0.023	0.000	0.020	0.042	0.490	0.000	1.951	-1.621	0.000	0.065	172.170
Shetland	76.072	0.156	0.007	0.000	0.000	0.023	0.114	0.000	0.793	-0.189	0.000	0.019	76.995
South Ayrshire	158.758	0.572	0.020	0.000	0.036	0.066	0.529	0.000	1.952	-1.927	0.000	0.088	160.093
South Lanarkshire	446.766	1.588	0.050	0.000	0.056	0.173	1.653	0.005	5.537	-5.987	0.000	0.274	450.116
Stirling	132.711	0.462	0.016	0.000	0.006	0.054	0.424	0.010	1.554	-1.150	0.000	0.070	134.157
West Dunbartonshire	158.714	0.516	0.014	0.000	-0.025	0.078	0.531	0.011	1.811	-2.552	0.000	0.139	159.238
West Lothian	229.905	0.884	0.025	0.000	0.015	0.096	0.841	0.000	2.903	-2.725	0.000	0.158	232.102
Scotland	7,937.887	26.000	0.881	0.500	0.422	3.000	25.762	0.200	90.584	-97.333	-0.449	5.000	7,992.454