

Finance Circular No. 14/2009

By e-mail

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: B3497151
17 December 2009

Dear Chief Executive/Director of Finance

REDETERMINATIONS OF GENERAL REVENUE FUNDING FOR 2008-09 AND 2009-10

1. This Finance Circular provides details of the current known redeterminations for 2008-09 and 2009-10. The annexes to this Circular are as follows:

Annex A: Revised All Scotland Aggregate Funding Totals for 2009-10;

Annex B: Summary of Redeterminations of General Revenue Funding for 2008-09 and 2009-10; and

Annex C: Reconciliation of General Revenue Funding for 2009-10.

2. Finance Circular 6/2009 issued on 25 March 2009 set out the approved distribution of Total Revenue and Capital Support for 2009-10. A number of amendments have been made since then and the revised summary of the All Scotland Aggregate Funding Totals is provided at **Annex A**.

3. **Annex B** provides a summary of all the redeterminations of General Revenue Grant for 2009-10 plus one back-dated change that increases the General Revenue Grant for 2008-09. The final allocations for 2009-10 and any previous years will be included in the Local Government Finance (Scotland) Order 2010.

4. Discussions are also taking place with South Lanarkshire Council about support for the Customer First Programme by virtue of the council paying for Oracle services, products and licences under the 'Unlimited License Agreement' (ULA).

5. **Annex C** provides a reconciliation of all the changes for 2009-10 from Finance Circular 6/2009 to this Circular.

Enquiries relating to this Circular

6. It should be noted that a few of the figures may be marginally different because of roundings but any substantive specific enquiries relating to this Circular should be addressed through COSLA in the first instance. All queries will be responded to as quickly as possible.
7. The main contact for the Local Government Finance Revenue is:

Local Government Finance Settlement (Revenue)

Bill Stitt 0131 244 7044
bill.stitt@scotland.gsi.gov.uk

8. The Circular is being sent electronically to the Chief Executive of COSLA, Chief Executives and Directors of Finance of each local authority and will be made available through the Local Government section of the Scottish Government website at:

[HTTP://WWW.SCOTLAND.GOV.UK/TOPICS/GOVERNMENT/LOCAL-
GOVERNMENT/17999/FINANCE-CIRCULAR14-2009](http://www.scotland.gov.uk/topics/government/local-government/17999/finance-circular14-2009)

Yours faithfully



David Henderson
Deputy Director, Local Government Division

ALL SCOTLAND AGGREGATE FUNDING TOTALS

ANNEX A

	2009-10 £ million
Total Revenue Funding <i>Finance Circular 12/2009</i>	10,806.579
Changes since Finance Circular 12/2009	
Zero Waste Fund	7.000
100 Extra Teachers	3.000
School Gates	0.196
Youth Justice	0.685
Flood Management Bill	1.920
District Courts	0.522
NDR Deferral	0.327
Business Gateway (COSLA)	1.925
Revised Revenue Funding	10,822.154
Total Capital Funding <i>Finance Circular 12/2009</i>	1,046.202
Revised Total Funding <i>year-on-year increase</i>	11,868.356 6.2%
Total Revenue Funding <i>year-on-year increase</i>	10,822.154 5.8%
<i>less top slice for police numbers</i>	31.000
<i>less top slice for police pensions bulge</i>	13.355
<i>less top slice for police pension commutations</i>	17.700
<i>less Criminal Justice Social Work</i>	86.450
Distributable Revenue Funding	10,673.649
General Revenue Funding	7,750.629
Non-Domestic Rate Income	2,165.100
Ring-Fenced Revenue Grants	757.920
Capital <i>year-on-year increase</i>	1,046.202 11.0%
<i>less Capital Funding to be distributed later or directly to SPT and Fire Boards</i>	54.664
General Capital Grant	462.640
Ring-Fenced Capital Grant	223.742
Supported Borrowing	305.156

Summary of Redeterminations of General Revenue Funding for 2008-09 and 2009-10

ANNEX B

Years	2008-09	2009-10							
Local Authority Emillion	Fire Pensions Commutations	Adult Support and Protection	Zero Waste Fund	District Courts	100 Extra Teachers	School Gates employment	Youth Justice	Business Gateway	Business Gateway COSLA
Aberdeen City	0.000	0.650	0.295	0.000	0.090	0.000	0.000	0.000	0.000
Aberdeenshire	0.000	0.710	0.310	0.000	0.150	0.000	0.000	0.000	0.000
Angus	0.000	0.333	0.145	0.000	0.090	0.000	0.025	0.000	0.000
Argyll & Bute	0.000	0.281	0.138	-0.019	0.090	0.000	0.000	0.274	0.000
Clackmannanshire	0.000	0.151	0.064	0.000	0.060	0.000	0.000	0.000	0.000
Dumfries & Galloway	0.000	0.454	0.202	-0.013	0.090	0.000	0.055	0.000	0.000
Dundee City	0.000	0.438	0.193	0.000	0.090	0.000	0.025	0.000	0.000
East Ayrshire	0.000	0.362	0.157	-0.023	0.060	0.000	0.000	0.000	0.000
East Dunbartonshire	0.000	0.316	0.138	-0.051	0.060	0.000	0.000	0.000	0.000
East Lothian	0.000	0.281	0.123	0.000	0.060	0.000	0.025	0.000	0.000
East Renfrewshire	0.000	0.264	0.117	-0.038	0.060	0.000	0.025	0.000	0.000
Edinburgh (City of)	0.000	1.462	0.672	0.000	0.150	0.000	0.025	0.000	0.000
Eilean Siar	0.000	0.083	0.037	0.000	0.090	0.000	0.000	0.177	0.000
Falkirk	0.000	0.452	0.198	0.000	0.090	0.000	0.000	0.000	0.000
Fife	0.000	1.086	0.476	0.000	0.150	0.000	0.000	0.000	0.000
Glasgow City	0.000	1.782	0.826	0.000	0.150	0.196	0.095	0.000	0.000
Highland	0.000	0.657	0.320	0.000	0.150	0.000	0.025	0.882	0.000
Inverclyde	0.000	0.247	0.107	-0.023	0.060	0.000	0.000	0.000	0.000
Midlothian	0.000	0.238	0.104	0.000	0.060	0.000	0.025	0.000	0.000
Moray	0.000	0.264	0.116	0.000	0.060	0.000	0.000	0.338	0.000
North Ayrshire	0.000	0.409	0.181	-0.016	0.090	0.000	0.213	0.034	0.000
North Lanarkshire	0.000	0.961	0.425	-0.011	0.150	0.000	0.000	0.000	0.000
Orkney Islands	0.000	0.063	0.028	0.000	0.090	0.000	0.000	0.137	0.000
Perth & Kinross	0.000	0.433	0.196	0.000	0.090	0.000	0.025	0.000	0.000
Renfrewshire	0.000	0.512	0.226	-0.036	0.090	0.000	0.025	0.000	1.925
Scottish Borders	0.000	0.338	0.148	0.000	0.060	0.000	0.025	0.000	0.000
Shetland Islands	0.000	0.068	0.029	0.000	0.090	0.000	0.000	0.137	0.000
South Ayrshire	0.000	0.344	0.155	-0.011	0.060	0.000	0.022	0.000	0.000
South Lanarkshire	0.000	0.927	0.406	-0.037	0.150	0.000	0.025	0.000	0.000
Stirling	0.000	0.266	0.126	0.000	0.060	0.000	0.000	0.000	0.000
West Dunbartonshire	0.000	0.277	0.120	-0.046	0.060	0.000	0.000	0.000	0.000
West Lothian	0.000	0.491	0.222	0.000	0.150	0.000	0.025	0.000	0.000
Scotland	6.711	15.600	7.000	-0.324	3.000	0.196	0.685	1.979	1.925

Summary of Redeterminations of General Revenue Funding for 2008-09 and 2009-10

ANNEX B

Years	2009-10					
	<i>Distribution awaited</i>					
Local Authority £million	Marine Scotland	NDR Deferral Scheme	AME/DEL Transfer	Teachers Induction Scheme	SE Re- generation	Flood Management Act
Aberdeen City	0.000	0.012	-0.049	0.000	0.000	0.000
Aberdeenshire	0.000	0.011	-0.059	0.000	0.000	0.000
Angus	0.000	0.010	-0.029	0.000	0.000	0.000
Argyll & Bute	0.000	0.011	-0.026	0.000	0.000	0.000
Clackmannanshire	0.000	0.010	-0.013	0.000	0.000	0.000
Dumfries & Galloway	0.025	0.011	-0.041	0.000	0.000	0.000
Dundee City	0.000	0.011	-0.039	0.000	0.000	0.000
East Ayrshire	0.000	0.009	-0.031	0.000	0.000	0.000
East Dunbartonshire	0.000	0.010	-0.026	0.000	0.000	0.000
East Lothian	0.000	0.005	-0.023	0.000	0.000	0.000
East Renfrewshire	0.000	0.000	-0.024	0.000	0.000	0.000
Edinburgh (City of)	0.000	0.014	-0.106	0.000	0.000	0.000
Eilean Siar	0.000	0.007	-0.010	0.000	0.000	0.000
Falkirk	0.000	0.013	-0.038	0.000	0.000	0.000
Fife	0.000	0.012	-0.091	0.000	0.000	0.000
Glasgow City	0.000	0.009	-0.169	0.000	0.000	0.000
Highland	0.000	0.012	-0.062	0.000	0.000	0.000
Inverclyde	0.000	0.011	-0.022	0.000	0.000	0.000
Midlothian	0.000	0.000	-0.021	0.000	0.000	0.000
Moray	0.000	0.014	-0.022	0.000	0.000	0.000
North Ayrshire	0.000	0.011	-0.036	0.000	0.000	0.000
North Lanarkshire	0.000	0.017	-0.084	0.000	0.000	0.000
Orkney Islands	0.000	0.010	-0.008	0.000	0.000	0.000
Perth & Kinross	0.000	0.011	-0.036	0.000	0.000	0.000
Renfrewshire	0.000	0.005	-0.044	0.000	0.000	0.000
Scottish Borders	0.000	0.011	-0.030	0.000	0.000	0.000
Shetland Islands	0.000	0.010	-0.011	0.000	0.000	0.000
South Ayrshire	0.000	0.011	-0.028	0.000	0.000	0.000
South Lanarkshire	0.000	0.014	-0.078	0.000	0.000	0.000
Stirling	0.000	0.011	-0.023	0.000	0.000	0.000
West Dunbartonshire	0.000	0.011	-0.026	0.000	0.000	0.000
West Lothian	0.000	0.013	-0.042	0.000	0.000	0.000
Scotland	0.025	0.327	-1.347	37.547	2.300	1.920

Reconciliation of Redeterminations of General Revenue Funding for 2009-10 -EXPENDITURE

ANNEX C

Local Authority Emillion	Updated Service Provision	SR07 funding	Adult Support and Protection	Zero Waste Fund	District Courts	100 Extra Teachers	School Gates Employment	Youth Justice	Business Gateway
Aberdeen City	373.214	38.160	0.650	0.295	0.000	0.090	0.000	0.000	0.000
Aberdeenshire	444.528	44.050	0.710	0.310	0.000	0.150	0.000	0.000	0.000
Angus	218.074	20.452	0.333	0.145	0.000	0.090	0.000	0.025	0.000
Argyll & Bute	210.437	21.926	0.281	0.138	-0.019	0.090	0.000	0.000	0.274
Clackmannanshire	100.348	9.105	0.151	0.064	0.000	0.060	0.000	0.000	0.000
Dumfries & Galloway	314.068	29.089	0.454	0.202	-0.013	0.090	0.000	0.055	0.000
Dundee City	308.984	28.257	0.438	0.193	0.000	0.090	0.000	0.025	0.000
East Ayrshire	240.408	24.039	0.362	0.157	-0.023	0.060	0.000	0.000	0.000
East Dunbartonshire	200.643	20.545	0.316	0.138	-0.051	0.060	0.000	0.000	0.000
East Lothian	178.031	18.518	0.281	0.123	0.000	0.060	0.000	0.025	0.000
East Renfrewshire	180.114	19.042	0.264	0.117	-0.038	0.060	0.000	0.025	0.000
Edinburgh (City of)	824.222	90.157	1.462	0.672	0.000	0.150	0.000	0.025	0.000
Eilean Siar	80.365	6.691	0.083	0.037	0.000	0.090	0.000	0.000	0.177
Falkirk	285.774	28.859	0.452	0.198	0.000	0.090	0.000	0.000	0.000
Fife	692.405	66.589	1.086	0.476	0.000	0.150	0.000	0.000	0.000
Glasgow City	1380.528	124.164	1.782	0.826	0.000	0.150	0.196	0.095	0.000
Highland	475.059	47.318	0.657	0.320	0.000	0.150	0.000	0.025	0.882
Inverclyde	178.106	16.446	0.247	0.107	-0.023	0.060	0.000	0.000	0.000
Midlothian	160.640	15.323	0.238	0.104	0.000	0.060	0.000	0.025	0.000
Moray	169.063	15.653	0.264	0.116	0.000	0.060	0.000	0.000	0.338
North Ayrshire	284.650	28.451	0.409	0.181	-0.016	0.090	0.000	0.213	0.034
North Lanarkshire	662.416	60.747	0.961	0.425	-0.011	0.150	0.000	0.000	0.000
Orkney Islands	63.370	6.212	0.063	0.028	0.000	0.090	0.000	0.000	0.137
Perth & Kinross	268.236	26.525	0.433	0.196	0.000	0.090	0.000	0.025	0.000
Renfrewshire	348.787	33.098	0.512	0.226	-0.036	0.090	0.000	0.025	0.000
Scottish Borders	226.637	22.942	0.338	0.148	0.000	0.060	0.000	0.025	0.000
Shetland Islands	82.465	5.971	0.068	0.029	0.000	0.090	0.000	0.000	0.137
South Ayrshire	221.242	21.928	0.344	0.155	-0.011	0.060	0.000	0.022	0.000
South Lanarkshire	606.204	56.504	0.927	0.406	-0.037	0.150	0.000	0.025	0.000
Stirling	178.572	18.212	0.266	0.126	0.000	0.060	0.000	0.000	0.000
West Dunbartonshire	213.634	20.735	0.277	0.120	-0.046	0.060	0.000	0.000	0.000
West Lothian	318.202	32.294	0.491	0.222	0.000	0.150	0.000	0.025	0.000
Scotland	10489.426	1018.002	15.600	7.000	-0.324	3.000	0.196	0.685	1.979

Reconciliation of Redeterminations of General Revenue Funding for 2009-10 -EXPENDITURE

ANNEX C

Local Authority £million	Business Gateway COSLA	Marine Scotland	NDR Deferral Scheme	AME/DEL Transfer	Total Changes since 6/2009	Loan Charges / PPP / LPFS	Floor	Revised Total Estimate Expenditure
Aberdeen City	0.000	0.000	0.012	-0.049	0.998	30.478	-0.994	441.856
Aberdeenshire	0.000	0.000	0.011	-0.059	1.122	29.669	-1.188	518.181
Angus	0.000	0.000	0.010	-0.029	0.574	16.403	-0.588	254.915
Argyll & Bute	0.000	0.000	0.011	-0.026	0.749	32.603	-0.602	265.113
Clackmannanshire	0.000	0.000	0.010	-0.013	0.272	7.340	-0.263	116.801
Dumfries & Galloway	0.000	0.025	0.011	-0.041	0.783	26.219	-0.859	369.300
Dundee City	0.000	0.000	0.011	-0.039	0.718	25.803	-0.848	362.913
East Ayrshire	0.000	0.000	0.009	-0.031	0.534	16.385	-0.656	280.710
East Dunbartonshire	0.000	0.000	0.010	-0.026	0.447	14.043	-0.518	235.160
East Lothian	0.000	0.000	0.005	-0.023	0.471	15.710	-0.477	212.254
East Renfrewshire	0.000	0.000	0.000	-0.024	0.404	17.055	-0.474	216.141
Edinburgh (City of)	0.000	0.000	0.014	-0.106	2.217	91.121	-2.181	1005.536
Eilean Siar	0.000	0.000	0.007	-0.010	0.384	20.041	13.769	121.251
Falkirk	0.000	0.000	0.013	-0.038	0.715	26.914	-0.771	341.491
Fife	0.000	0.000	0.012	-0.091	1.633	49.523	-1.884	808.266
Glasgow City	0.000	0.000	0.009	-0.169	2.889	160.785	-3.823	1664.543
Highland	0.000	0.000	0.012	-0.062	1.984	49.229	-1.349	572.241
Inverclyde	0.000	0.000	0.011	-0.022	0.380	17.031	-0.495	211.468
Midlothian	0.000	0.000	0.000	-0.021	0.406	13.345	-0.432	189.282
Moray	0.000	0.000	0.014	-0.022	0.770	13.305	-0.473	198.319
North Ayrshire	0.000	0.000	0.011	-0.036	0.886	21.363	-0.766	334.584
North Lanarkshire	0.000	0.000	0.017	-0.084	1.458	45.482	-1.791	768.312
Orkney Islands	0.000	0.000	0.010	-0.008	0.320	9.316	-0.205	79.012
Perth & Kinross	0.000	0.000	0.011	-0.036	0.719	18.945	-0.712	313.713
Renfrewshire	1.925	0.000	0.005	-0.044	2.703	13.163	12.945	410.697
Scottish Borders	0.000	0.000	0.011	-0.030	0.552	20.784	-0.633	270.282
Shetland Islands	0.000	0.000	0.010	-0.011	0.323	15.701	0.381	104.841
South Ayrshire	0.000	0.000	0.011	-0.028	0.553	14.429	-0.580	257.572
South Lanarkshire	0.000	0.000	0.014	-0.078	1.407	41.815	-1.625	704.305
Stirling	0.000	0.000	0.011	-0.023	0.440	16.458	-0.483	213.199
West Dunbartonshire	0.000	0.000	0.011	-0.026	0.396	14.838	-0.559	249.044
West Lothian	0.000	0.000	0.013	-0.042	0.859	19.790	-0.863	370.282
Scotland	1.925	0.025	0.327	-1.347	29.066	925.088	0.000	12461.582

Reconciliation of Redeterminations of General Revenue Funding for 2009-10 -FUNDING

ANNEX C

Local Authority £million	Assumed Council Tax Contribution	Ring-fenced Grants	Non-Domestic Rates	General Revenue Grant	Total Revenue Support
Aberdeen City	79.044	29.038	88.074	245.700	362.812
Aberdeenshire	91.193	21.330	100.659	304.998	426.988
Angus	38.634	11.966	46.242	158.072	216.281
Argyll & Bute	35.324	12.722	38.448	178.620	229.789
Clackmannanshire	17.149	6.685	21.002	71.965	99.652
Dumfries & Galloway	53.593	18.564	62.417	234.727	315.707
Dundee City	43.373	28.929	59.828	230.783	319.540
East Ayrshire	37.430	17.277	50.325	175.678	243.280
East Dunbartonshire	42.341	9.493	44.129	139.197	192.819
East Lothian	36.925	9.365	39.748	126.215	175.329
East Renfrewshire	36.355	7.148	37.568	135.070	179.786
Edinburgh (City of)	182.033	66.813	197.002	559.687	823.503
Eilean Siar	8.560	4.219	11.069	97.403	112.691
Falkirk	51.305	17.536	63.435	209.214	290.186
Fife	123.275	42.223	151.728	491.040	684.991
Glasgow City	196.880	159.731	244.927	1063.005	1,467.663
Highland	82.432	27.400	91.517	370.893	489.809
Inverclyde	25.798	16.816	34.125	134.729	185.670
Midlothian	27.426	9.384	33.464	119.007	161.856
Moray	29.312	9.647	36.562	122.798	169.007
North Ayrshire	45.600	20.238	57.139	211.607	288.984
North Lanarkshire	103.077	48.986	136.652	479.597	665.235
Orkney Islands	6.828	2.200	8.359	61.625	72.184
Perth & Kinross	56.022	14.620	59.824	183.247	257.691
Renfrewshire	60.969	26.713	71.382	251.634	349.728
Scottish Borders	41.611	13.655	46.899	168.117	228.671
Shetland Islands	7.141	4.132	9.238	84.330	97.700
South Ayrshire	42.939	12.855	47.008	154.770	214.633
South Lanarkshire	106.836	38.881	130.263	428.325	597.469
Stirling	33.069	10.841	37.118	132.171	180.130
West Dunbartonshire	31.160	19.787	38.338	159.759	217.884
West Lothian	56.068	18.725	70.611	224.877	314.214
Scotland	1,829.700	757.920	2,165.100	7708.862	10,631.882