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Local Government Finance Circular No. 11/2022

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A42066772
20 December 2022

Dear Chief Executive/Director of Finance

1. LOCAL GOVERNMENT FINANCE SETTLEMENT 2023-24 **2. NON-DOMESTIC RATES**

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2023-24, as well as the latest information on current known redeterminations for 2022-23. This Circular also provides details on a range of Non-Domestic Rates measures, including the proposed 2023-24 poundage and changes to certain reliefs.
2. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2023 being presented to the Scottish Parliament. This is currently scheduled for February 2023.
3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 27 January 2023, if they think there are any discrepancies or changes required to these provisional allocations. Redistribution(s) to address any agreed discrepancies or changes will be undertaken within the total settlement allocations set out in this Circular and not through the provision of any additional resources by the Scottish Government. The allocations are therefore provisional only at this stage, with the final allocations not being confirmed until after the end of the consultation period and the publication of the Local Government Finance Circular which will follow the approval of the Local Government Finance (Scotland) Order 2023.
4. The Deputy First Minister wrote to the COSLA President, copied to all Council Leaders on 15 December 2022, confirming the package of measures that make up the settlement to be provided to local government. This Circular should be read in conjunction with that letter. The terms of this settlement have been discussed with COSLA on behalf of all 32 of its member councils.
5. The Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth over £13.2 billion and includes:

- £260 million to support the local government pay deal and also delivers additional funding to ensure that payment of SSSC fees for the Local Government workforce which will continue to be made on a recurring basis;
 - £72.5 million increase to the General Revenue Grant;
 - £105 million to give effect to the devolution of Non-Domestic Rates Empty Property Relief;
 - Maintained key in-year transfers worth over £1 billion and added a further net £102 million of resource to protect key shared priorities particularly around education and social care;
 - £50 million capital to help with the expansion of the Free School Meals policy;
 - Additional funding of £100 million to deliver a £10.90 minimum pay settlement for adult social care workers in commissioned services; and
 - Consolidation of £30.5 million for the homelessness prevention fund.
6. In addition to the funding set out in this Circular it should be noted that there are a number of further revenue and capital funding streams outwith the local government finance settlement for particular policy initiatives which deliver on shared priorities and benefit local government services. Table 5.17 in the Scottish Government’s “Budget Document: 2023-24”, which was published on 15 December 2022, provides provisional details of these funding streams.
7. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. Any undistributed sums will be allocated in the standard way following consideration by the Settlement and Distribution Group. We have shared a separate note with COSLA providing a full reconciliation of the changes between the 2022-23 and 2023-24 Budgets and between the 2023-24 Budget and the figures in this Circular. We have also provided full details of all the revenue and capital allocations.
8. The various parts and annexes to this Circular, listed below, provide more of the detail behind the calculations.

- Part A: Local Government Finance Settlement – Revenue: 2023-24 and changes in 2022-23;
 Part B: Local Government Finance Settlement – Capital: 2022-24;
 Part C: Non-Domestic Rates for 2023-24.

The various Annexes included in this Circular are as follows:

- Annex A: All Scotland Aggregated Funding Totals 2022-24;
 Annex B: Individual Revenue Allocations for 2023-24;
 Annex C: Revised Individual Revenue Allocations for 2022-23;
 Annex D: Explanatory Notes on the Revenue Distribution;
 Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2023-24;
 Annex F: Floor calculation for 2023-24;
 Annex G: Redeterminations of Individual Revenue funding for 2022-23;
 Annex H: 2008-24 Changes Column;
 Annex I: General Capital Grant and Specific Capital Grants 2023-24;
 Annex J: General Capital Grant – Flood Allocations Per Local Authority 2023-24;
 Annex K: Updated General Capital Grant 2022-23; and
 Annex L: Total Local Government Funding Settlement 2023-24

Part A: Local Government Finance Settlement - Revenue: 2023-24 and changes in 2022-23

9. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2023-24. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2022-24.
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 Grant Funding, Non-Domestic Rate Income and Ring-Fenced Revenue Grants) for each council for 2023-24 and 2022-23. The basis behind the grant distribution methodology is as recommended in the report

from the Settlement and Distribution Group (SDG). The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.

11. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2023-24.
12. The calculation and effects of the main floor adjustment for 2023-24, which provided councils with a minimum increase in the funding used in the calculation of the main floor of 1.95%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology during 2018.
13. This Circular confirms the continuation of the **85% funding floor** for 2023-24. The methodology compares total revenue funding plus local authorities' assumed council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head. As all 32 local authorities now exceed 85% of the Scottish average, no additional funding has been provided.
14. This Local Government Finance Circular provides details of current known 2022-23 redeterminations at **Annex G** for the General Revenue Grant.
15. **Annex H** summarises the column within the settlement titled 2008-24 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2022-24

16. In 2023-24 the Local Government Settlement provides capital grants totalling £826.6 million. This is made up of General Capital Grant totalling £687.5 million and Specific Capital Grants totalling £139.1 million.
17. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2023-24. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.
18. The provisional distribution for the General Capital Grant includes allocations for flood schemes. The allocations for these schemes is set out in **Annex J**. Where schemes have slipped and the grant paid in a prior year exceeds the grant due the scheme will show a negative value which will reduce the total General Capital Grant payable to that Council.
19. **Annex K** provides a breakdown of the updated 2022-23 General Capital Grant allocations by local authority.
20. **Annex L** summarises the Local Government Finance Settlement for 2023-24

Part C: Non-Domestic Rates for 2023-24

21. The Distributable Amount of Non-Domestic Rates Income for 2023-24 has been provisionally set at £3,047 million. This figure uses the latest forecast of net income from non-domestic rates in 2023-24 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2022-23. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2023-24 has been based on the amount each Council estimates that it will collect (based on the 2022-23 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.

22. The 2023-24 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 49.8 pence, the same rate as last year. Two additional rates are levied on properties with a rateable value over £51,000 (51.1 pence – the Intermediate Property Rate) and £100,000 (52.4 pence – the Higher Property rate), up from £95,000 in 2022-23.

23. The Scottish Budget 2023-24 announced the following changes to existing reliefs:

- The Small Business Bonus Scheme will be reformed: 100% relief will be available for properties with a rateable value of up to £12,000 and the upper rateable value for individual properties to qualify for SBBS relief will be extended from £18,000 to £20,000. To improve the design of the scheme, we are tapering SBBS relief for properties with a rateable value between £12,001 and £20,000: relief will taper from 100% to 25% for properties with rateable values between £12,001 to £15,000; and from 25% to 0% for properties with rateable values between £15,001 to £20,000. The cumulative rateable value threshold will remain at £35,000. Car parks, car spaces, advertisements and betting shops will be excluded from eligibility for SBBS from 1 April 2023.
- Business Growth Accelerator relief: properties receiving improvements relief for 2022-23 can continue to receive the same percentage of relief for the duration of the award in 2023-24.
- Eligibility for Fresh Start relief will be expanded by raising the rateable value threshold to which properties qualify from £95,000 to £100,000. In addition, properties receiving Fresh Start relief for 2022-23 can continue to receive it for the duration of the award in 2023-24, irrespective of their rateable value.
- Enterprise Areas relief will be extended for one year to 31 March 2024.

24. The Scottish Budget 2023-24 also introduces the following transitional reliefs for the 2023 revaluation:

- A Revaluation Transitional Relief to protect those most affected by revaluation with bills capped as per the table below.

Year-on-year Scottish Transitional Relief caps (%)

Rateable Value	2023-24	2024-25	2025-26
Small (up to £20,000)	12.5	25	37.5
Medium (£20,001 to £100,000)	25	50	75
Large (Over £100,000)	37.5	75	112.5

- A Small Business Transitional Relief: those losing or seeing a reduction in these reliefs (including due to the eligibility changes introduced for Small Business Bonus Scheme relief) on 1 April 2023 the maximum increase in the rates liability relative to 31 March

2023 will be capped at £600 in 2023-24, rising to £1,200 in 2024-25 and £1,800 in 2025-26.

25. The following reliefs will be maintained: charitable rates relief, day nursery relief (no longer time-limited), disabled rates relief, district heating relief, hardship relief, hydro relief, mobile masts relief, new fibre relief, renewable energy relief, renewable heat networks relief, reverse vending machine relief, rural relief, sports club relief and stud farms relief.
26. Empty Property Relief will be devolved to local authorities on 1 April 2023 covering all relief and rates exemptions for fully unoccupied properties including listed buildings, properties where the owner is in administration, etc. Partly unoccupied properties that the council requests be apportioned by the assessor will be liable for rates on the occupied portion only. Councils may offer their own local reliefs under the Community Empowerment (Scotland) Act 2015 including to empty properties.
27. NDR reliefs, like other subsidy or support measures, may be subject to the Subsidy Control Act 2022.
28. We will also lay legislation to help local authorities better tackle known avoidance tactics.
29. In addition, a non-domestic rating exemption will be introduced for prescribed plant and machinery used in onsite renewable energy generation and storage from 1 April 2023 until 31 March 2035.
30. Information on the Business Rates Incentivisation Scheme (BRIS) will be set out later.

Enquiries relating to this Circular

31. It should be noted that figures in this Circular may be marginally different from final allocations due to roundings. Local authorities should note that if they have any substantive specific enquiries relating to this Circular these should, in the first instance, be addressed through COSLA. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Sarah Watters Sarah@cosla.gov.uk

Any other queries should be addressed to the following:

Local Government Revenue Settlement and BRIS. Bill Stitt Bill.Stitt@gov.scot

Local Government Finance Settlement. (Capital) Craig Inglis Craig.Inglis@gov.scot

Non-Domestic Rates. Anouk Berthier Anouk.Berthier@gov.scot

32. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:
<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully

Wm Stitt

Bill Stitt

Team Leader, Local Government & Analytical Services Division

	2022-23 £ million	2023-24 £ million
Revenue Funding		
General Resource Grant	8696.139	8579.458
Non Domestic Rate Income	2766.000	3047.000
Specific Revenue Grants	784.983	776.059
Total Revenue	12,247.122	12,402.517
<i>less</i> Redress Top-Slice	5.000	6.000
Net Total Revenue	12,242.122	12,396.517
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	13.620	85.900
<i>less</i> Gaelic	0.103	0.103
<i>less</i> Pupil Equity Fund	10.000	0.000
<i>less</i> Support for Ferries	1.000	0.000
<i>less</i> Customer First Top-up	0.010	1.410
<i>less</i> Removal of Curriculum Charges	0.679	0.000
<i>less</i> Removal of Music Tuition Charges	2.091	0.000
<i>less</i> Educational Psychology Trainees	0.000	0.450
<i>less</i> HMRC Hidden Economy	0.173	0.000
<i>less</i> Real Living Wage	0.000	100.000
<i>Total Undistributed Revenue Funding</i>	<i>27.676</i>	<i>225.463</i>
Distributable Revenue Funding	12,214.446	12,171.054
Capital Funding		
General Capital Grant	672.239	687.537
Specific Capital Grants	123.777	123.777
Distributed to SPT	15.327	15.327
Total Capital	811.343	826.641
Total Funding	13,058.465	13,229.158

2022-23 RECONCILIATION FROM FINANCE CIRCULAR 1/2022

General Resource Grant Circular 1/2022	8,449.650
In Year Additions - Annex G	307.723
<i>less</i> Teachers' Induction Scheme	37.600
<i>less</i> Discretionary Housing Payments	13.620
<i>less</i> Customer First Top-up	1.410
<i>less</i> SCP Bridging Payments	21.957
<i>less</i> Educational Psychology Trainees	0.450
<i>less</i> Removal of Curriculum Charges	0.679
<i>less</i> Removal of Music Tuition Charges	2.091
<i>less</i> Redress Top-Slice	5.000
Revised General Resource Grant	8,674.566
Total Distributable Revenue	12,214.446

General Capital Grant Circular 1/2022	545.537
Nature Restoration Fund	5.000
Additional Nature Restoration Bid Fund	1.103
Local Government Pay Deal	120.600
Revised General Capital Grant	672.240

INDIVIDUAL REVENUE ALLOCATIONS 2023-24

ANNEX B

	Expenditure				Funding							
	1	2	3	4	5	6	7	8	9	10	11	13
	Updated Service Provision	2008-24 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
£million	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	484.016	33.019	17.159	-6.736	527.458	95.314	27.246	257.797	147.101	432.144	0.000	432.144
Aberdeenshire	597.536	41.835	18.202	-8.701	648.871	114.087	33.017	134.839	366.928	534.784	0.000	534.784
Angus	271.331	19.011	10.974	-3.612	297.704	44.703	14.463	27.934	210.605	253.001	0.000	253.001
Argyll & Bute	229.951	16.127	8.761	16.240	271.079	40.185	11.619	37.645	181.629	230.894	0.000	230.894
Clackmannanshire	125.904	8.813	4.442	-1.836	137.323	19.629	7.928	17.764	92.002	117.694	0.000	117.694
Dumfries & Galloway	370.907	25.995	14.599	-0.149	411.351	59.890	19.186	60.313	271.962	351.461	0.000	351.461
Dundee City	369.653	25.998	5.558	4.068	405.277	48.212	22.991	73.704	260.370	357.065	0.000	357.065
East Ayrshire	306.160	21.459	8.566	-4.575	331.609	43.225	20.020	30.467	237.897	288.384	0.000	288.384
East Dunbartonshire	263.354	18.540	3.821	-3.750	281.966	51.245	12.240	24.099	194.382	230.721	0.000	230.721
East Lothian	249.973	17.534	3.556	-3.522	267.540	48.507	13.793	58.108	147.132	219.033	0.000	219.033
East Renfrewshire	242.622	17.070	8.876	-3.595	264.972	44.416	10.565	15.695	194.296	220.556	0.000	220.556
Edinburgh, City of	1,057.001	73.306	22.576	15.119	1,168.002	227.839	56.559	377.317	506.286	940.163	0.000	940.163
Eilean Siar	86.216	6.044	6.577	19.099	117.936	9.666	4.169	9.106	94.995	108.270	0.000	108.270
Falkirk	370.221	25.906	18.096	-5.426	408.797	59.793	22.327	75.322	251.354	349.004	0.000	349.004
Fife	877.144	61.357	29.302	-12.577	955.226	141.862	52.828	172.108	588.428	813.364	0.000	813.364
Glasgow City	1,562.296	107.928	35.496	31.368	1,737.087	218.382	100.560	358.472	1,059.673	1,518.705	0.000	1,518.705
Highland	585.954	41.067	29.155	-1.273	654.903	99.495	32.431	156.979	365.998	555.408	0.000	555.408
Inverclyde	201.569	14.135	9.627	1.633	226.965	27.800	11.221	21.333	166.610	199.165	0.000	199.165
Midlothian	223.071	15.651	6.224	-3.136	241.810	38.646	15.249	35.215	152.700	203.164	0.000	203.164
Moray	218.054	15.299	7.904	-3.302	237.955	35.071	11.943	55.314	135.627	202.884	0.000	202.884
North Ayrshire	347.498	24.253	5.529	8.119	385.399	50.363	19.495	43.955	271.586	335.036	0.000	335.036
North Lanarkshire	831.255	58.234	9.510	-12.164	886.835	118.152	50.598	121.640	596.445	768.683	0.000	768.683
Orkney Islands	87.144	6.120	5.387	-1.313	97.338	8.272	16.114	11.473	61.479	89.066	0.000	89.066
Perth & Kinross	353.459	24.805	11.459	-5.091	384.631	67.366	17.725	60.754	238.787	317.265	0.000	317.265
Renfrewshire	430.897	30.125	7.430	-6.156	462.296	72.532	25.693	131.323	232.748	389.764	0.000	389.764
Scottish Borders	277.284	19.415	11.915	-2.159	306.454	48.689	14.106	37.818	205.841	257.765	0.000	257.765
Shetland Islands	94.848	6.656	5.666	3.920	111.090	8.333	20.633	24.302	57.822	102.757	0.000	102.757
South Ayrshire	277.864	19.442	8.610	-4.086	301.830	48.347	14.263	47.708	191.512	253.483	0.000	253.483
South Lanarkshire	765.815	53.769	9.593	-4.046	825.131	128.345	45.087	341.536	310.163	696.786	0.000	696.786
Stirling	224.405	15.672	10.478	-2.601	247.954	39.797	11.784	45.636	150.737	208.157	0.000	208.157
West Dunbartonshire	234.152	16.418	3.459	6.662	260.692	33.680	14.353	93.396	119.262	227.012	0.000	227.012
West Lothian	431.147	30.065	11.914	-6.420	466.706	67.290	25.749	87.928	285.739	399.416	0.000	399.416
Scotland	13,048.700	911.066	370.421	0.000	14,330.187	2,159.133	775.956	3,047.000	8,348.099	12,171.054	0.000	12,171.054

REVISED INDIVIDUAL REVENUE ALLOCATIONS 2022-23

ANNEX C

	Funding												£150 Cost of Living Support	10% £150 Cost of Living Award
	Expenditure													
	1	2	3	4	5	6	7	8	9	10	11	13		
	Updated Service Provision	2008-23 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total	£m	£m
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	483.895	18.816	17.891	-6.589	514.014	93.626	28.831	268.557	122.999	420.388	0.000	420.388	10.396	0.974
Aberdeenshire	612.395	23.971	18.838	-8.607	646.598	113.278	33.562	138.786	360.972	533.320	0.000	533.320	8.902	1.126
Angus	280.129	10.891	11.249	-3.376	298.893	44.383	15.010	26.160	213.341	254.510	0.000	254.510	5.678	0.692
Argyll & Bute	238.109	9.332	9.037	15.850	272.328	39.931	12.186	33.179	187.032	232.397	0.000	232.397	4.016	0.386
Clackmannanshire	130.649	5.053	4.595	-1.828	138.468	19.572	8.045	18.065	92.786	118.896	0.000	118.896	2.455	0.308
Dumfries & Galloway	385.686	14.950	15.126	-3.287	412.475	59.603	18.545	51.388	282.939	352.872	0.000	352.872	7.293	0.796
Dundee City	387.506	14.994	5.762	3.124	411.386	47.795	23.184	35.496	304.911	363.591	0.000	363.591	7.831	0.962
East Ayrshire	315.048	12.192	9.710	-4.582	332.368	42.949	18.810	23.226	247.383	289.419	0.000	289.419	6.300	0.752
East Dunbartonshire	274.246	10.674	3.961	-3.700	285.181	51.034	12.364	17.675	204.108	234.147	0.000	234.147	3.036	0.365
East Lothian	257.166	9.982	3.684	-3.451	267.381	47.700	13.605	28.686	177.390	219.681	0.000	219.681	4.339	0.497
East Renfrewshire	250.614	9.681	9.020	-3.271	266.044	43.756	9.951	9.574	202.763	222.288	0.000	222.288	2.452	0.273
Edinburgh, City of	1,075.582	41.960	23.165	9.231	1,149.938	224.483	56.739	249.861	618.855	925.455	10.116	935.571	20.294	2.085
Eilean Siar	92.088	3.520	6.824	17.984	120.415	9.602	4.346	8.149	98.319	110.813	0.000	110.813	1.551	0.168
Falkirk	384.769	14.853	19.163	-5.415	413.370	59.717	23.131	80.433	250.089	353.653	0.000	353.653	7.667	0.934
Fife	908.691	35.166	30.245	-13.035	961.067	141.061	52.847	179.675	587.484	820.006	0.000	820.006	17.390	2.218
Glasgow City	1,593.483	61.583	36.258	42.849	1,734.172	217.525	100.324	296.203	1,120.120	1,516.647	0.000	1,516.647	32.958	3.813
Highland	605.068	23.612	30.254	-2.212	656.722	98.460	32.673	141.565	384.023	558.262	0.000	558.262	11.075	1.167
Inverclyde	208.787	8.076	9.993	2.258	229.114	27.699	11.315	15.906	174.194	201.415	0.000	201.415	4.126	0.452
Midlothian	229.776	8.948	6.337	-3.088	241.973	37.780	14.835	24.895	164.463	204.193	0.000	204.193	4.073	0.493
Moray	224.632	8.683	8.194	-3.253	238.256	34.745	12.020	54.575	136.916	203.511	0.000	203.511	4.490	0.560
North Ayrshire	360.750	13.950	5.730	8.084	388.514	50.154	20.057	37.745	280.558	338.360	0.000	338.360	7.019	0.910
North Lanarkshire	862.493	33.418	9.853	-12.171	893.593	117.725	49.382	111.737	614.749	775.868	0.000	775.868	16.995	1.951
Orkney Islands	88.193	3.510	5.605	-1.330	95.978	8.243	15.527	12.954	59.253	87.735	0.000	87.735	1.160	0.128
Perth & Kinross	360.728	14.074	11.853	-4.793	381.862	66.803	17.194	46.141	251.723	315.059	0.000	315.059	6.140	0.702
Renfrewshire	446.600	17.310	7.705	-6.131	465.484	71.555	25.589	108.076	260.263	393.929	0.000	393.929	8.747	0.951
Scottish Borders	288.416	11.220	12.405	-3.539	308.502	48.476	15.017	35.294	209.715	260.026	0.000	260.026	5.406	0.519
Shetland Islands	96.767	3.861	5.943	4.690	111.261	8.300	20.722	35.322	46.918	102.961	0.000	102.961	1.179	0.118
South Ayrshire	287.052	11.085	8.904	-4.041	303.000	48.255	13.887	30.913	209.946	254.745	0.000	254.745	4.958	0.559
South Lanarkshire	788.685	30.614	9.939	-1.429	827.809	126.650	43.109	422.591	235.459	701.159	0.000	701.159	15.218	1.985
Stirling	232.397	9.060	10.795	-3.309	248.944	39.162	12.665	35.942	161.175	209.782	0.000	209.782	3.063	0.373
West Dunbartonshire	245.324	9.504	3.601	4.739	263.168	33.568	13.817	107.740	108.043	229.600	0.000	229.600	5.039	0.568
West Lothian	443.097	17.118	12.292	-6.375	466.133	66.492	24.590	79.491	295.560	399.641	0.000	399.641	8.289	1.043
Scotland	13,438.821	521.659	383.931	0.000	14,344.411	2,140.082	773.879	2,766.000	8,664.450	12,204.329	10.116	12,214.446	249.534	28.828

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

Column 1 – represents the updated on-going 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 on-going 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; and the previous loan charge adjustment.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revisions for 2016 - 2024 allocated pro-rata to each council's share of TEE as agreed with the Settlement and Distribution Group (SDG).

Column 3 – represents the updated share of the loan charges support for outstanding debt and the same level of on-going PPP level playing field support. 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 on Annex H of Finance Circular 2/2011.

Column 4 – is the main floor adjustment which has been calculated using the revised methodology agreed following the 2018 review.

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, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

Column 7 – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund (PEF), Criminal Justice Social Work, Early Learning and Childcare, and Inter-Island Ferries.

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 2022-23 mid-year income.

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 2023-24.

Column 11 – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average per head in terms of revenue support.

Column 12 - is the revised total funding including all the changes and the 85% funding floor adjustments.

Local Authority	Gaelic £m	Pupil Equity Fund £m	Criminal Justice Social Work £m	Early Learning and Childcare Expansion £m	Support for Ferries £m	Outwith Settlement
						Justice Social Work Offender Services top-up £m
Aberdeen City	0.092	3.256	3.956	19.941	0.000	1.002
Aberdeenshire	0.000	3.232	2.818	26.968	0.000	0.714
Angus	0.004	2.304	1.630	10.524	0.000	0.413
Argyll & Bute	0.360	1.364	0.986	7.610	1.300	0.250
Clackmannanshire	0.002	1.659	1.114	5.153	0.000	0.282
Dumfries & Galloway	0.000	3.266	2.523	13.397	0.000	0.639
Dundee City	0.000	5.095	3.545	14.350	0.000	0.898
East Ayrshire	0.144	3.800	2.111	13.964	0.000	0.535
East Dunbartonshire	0.068	1.723	0.792	9.657	0.000	0.201
East Lothian	0.007	1.786	1.069	10.931	0.000	0.271
East Renfrewshire	0.022	1.485	0.616	8.442	0.000	0.156
Edinburgh, City of	0.320	7.850	7.984	40.405	0.000	2.023
Eilean Siar	0.965	0.340	0.294	2.570	0.000	0.075
Falkirk	0.014	3.953	2.686	15.675	0.000	0.680
Fife	0.012	10.441	6.108	36.267	0.000	1.547
Glasgow City	0.560	23.154	15.482	61.364	0.000	3.922
Highland	0.910	4.262	3.238	23.124	0.897	0.820
Inverclyde	0.065	2.579	1.299	7.278	0.000	0.329
Midlothian	0.007	2.418	1.252	11.572	0.000	0.317
Moray	0.000	1.481	1.293	9.169	0.000	0.328
North Ayrshire	0.090	4.162	2.657	12.585	0.000	0.673
North Lanarkshire	0.260	9.659	5.353	35.325	0.000	1.356
Orkney Islands	0.000	0.249	0.235	2.227	13.402	0.060
Perth & Kinross	0.102	1.870	1.834	13.919	0.000	0.465
Renfrewshire	0.015	4.652	2.588	18.439	0.000	0.656
Scottish Borders	0.001	1.919	1.257	10.929	0.000	0.318
Shetland Islands	0.000	0.254	0.252	2.631	17.496	0.064
South Ayrshire	0.015	2.609	1.731	9.907	0.000	0.438
South Lanarkshire	0.170	8.928	4.414	31.575	0.000	1.118
Stirling	0.114	1.450	1.239	8.981	0.000	0.314
West Dunbartonshire	0.029	3.373	1.634	9.318	0.000	0.414
West Lothian	0.007	5.426	2.459	17.857	0.000	0.623
Scotland	4.355	130.000	86.450	522.056	33.095	21.899

Notes: These figures represent the best estimates used in the calculation of the 2023-24 local government finance settlement, including the calculation of the Floors. The actual sums payable will be notified to the relevant Policy Team.

PEF allocations for 2023-24 are still being prepared by the Scottish Government. The figures refer to local authority PEF allocations in the 2022-23 financial year.

The distribution of the Inter-Island Ferries has also necessarily used estimated figures.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Aberdeen City	342.220	5.52%	-6.736	335.484	3.44%
Moray	167.730	5.24%	-3.302	164.428	3.17%
Orkney Islands	66.701	5.13%	-1.313	65.388	3.06%
East Lothian	178.931	4.98%	-3.522	175.409	2.91%
Aberdeenshire	442.051	4.86%	-8.701	433.349	2.80%
Perth & Kinross	258.639	4.85%	-5.091	253.548	2.78%
West Lothian	326.140	4.77%	-6.420	319.721	2.70%
East Renfrewshire	182.647	4.68%	-3.595	179.051	2.62%
Clackmannanshire	93.280	4.54%	-1.836	91.444	2.48%
Midlothian	159.315	4.48%	-3.136	156.179	2.43%
Falkirk	275.673	4.45%	-5.426	270.247	2.39%
North Lanarkshire	617.959	4.33%	-12.164	605.795	2.27%
South Ayrshire	207.602	4.27%	-4.086	203.516	2.21%
East Ayrshire	232.444	4.14%	-4.575	227.869	2.09%
Renfrewshire	312.741	4.05%	-6.156	306.585	2.00%
East Dunbartonshire	190.496	4.00%	-3.750	186.746	1.95%
Angus	206.023	3.77%	-3.612	202.411	1.95%
Argyll & Bute	173.485	-6.78%	16.240	189.724	1.95%
Dumfries & Galloway	285.548	2.00%	-0.149	285.399	1.95%
Dundee City	279.003	0.48%	4.068	283.071	1.95%
Edinburgh (City of)	723.763	-0.14%	15.119	738.882	1.95%
Eilean Siar	76.218	-18.48%	19.099	95.317	1.95%
Fife	663.600	3.92%	-12.577	651.023	1.95%
Glasgow City	1,163.608	-0.73%	31.368	1,194.975	1.95%
Highland	454.072	2.23%	-1.273	452.799	1.95%
Inverclyde	157.874	0.90%	1.633	159.507	1.95%
North Ayrshire	260.268	-1.14%	8.119	268.387	1.95%
Scottish Borders	211.937	3.00%	-2.159	209.778	1.95%
Shetland Islands	71.809	-3.33%	3.920	75.729	1.95%
South Lanarkshire	560.640	2.69%	-4.046	556.594	1.95%
Stirling	168.819	3.54%	-2.601	166.219	1.95%
West Dunbartonshire	170.174	-1.89%	6.662	176.836	1.95%
	9,681.408	2.20%	0.000	9,681.408	2.20%

The annual change in the Grant for Floor Funding was 2.20% and as a result of the floor being set at -0.25% below this annual change the minimum increase in the Grant for floor was set at 1.95%

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2022-23 – GENERAL

ANNEX G

GENERAL FUNDING	2022 Summer Programme	Teacher Pay Award 21-22	Adult Disability Payment	Whole Family Wellbeing Fund	2022 Local Heat and Energy Efficiency Strategies resourcing	*Scottish Child Payment Bridging Payments	Green Growth Accelerator Resource Funding	Additional Funding for Local Government Pay Deal	Customer First	Discretionary Housing Payments Benefit Cap	Discretionary Housing Payments Benefit Cap ADMIN
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.279	1.067	0.089	1.025	0.075	0.955	0.026	5.050	0.000	0.086	0.017
Aberdeenshire	0.355	1.667	0.080	1.464	0.075	0.954	0.026	6.433	0.000	0.089	0.013
Angus	0.211	0.716	0.071	0.657	0.075	0.523	0.026	2.923	0.000	0.040	0.009
Argyll & Bute	0.135	0.528	0.045	0.439	0.075	0.276	0.026	2.504	0.000	0.018	0.007
Clackmannanshire	0.110	0.339	0.036	0.337	0.075	0.442	0.026	1.356	0.000	0.028	0.005
Dumfries & Galloway	0.329	0.868	0.098	0.917	0.075	0.770	0.026	4.012	0.000	0.039	0.014
Dundee City	0.294	0.859	0.125	0.894	0.075	1.086	0.026	4.024	0.000	0.079	0.020
East Ayrshire	0.279	0.772	0.089	0.832	0.075	0.791	0.026	3.272	0.000	0.037	0.016
East Dunbartonshire	0.105	0.854	0.045	0.471	0.075	0.505	0.026	2.865	0.000	0.028	0.005
East Lothian	0.162	0.627	0.054	0.579	0.075	0.433	0.026	2.679	0.000	0.046	0.007
East Renfrewshire	0.118	0.836	0.036	0.492	0.075	0.303	0.026	2.598	0.000	0.023	0.004
Edinburgh, City of	0.576	2.220	0.250	2.199	0.075	1.785	0.026	11.261	0.000	0.344	0.046
Eilean Siar	0.046	0.195	0.018	0.161	0.075	0.056	0.026	0.945	0.000	0.003	0.001
Falkirk	0.286	1.010	0.107	0.923	0.075	0.966	0.026	3.986	0.000	0.033	0.014
Fife	0.740	2.245	0.223	2.289	0.075	2.306	0.026	9.438	0.000	0.133	0.037
Glasgow City	1.665	3.439	0.535	4.666	0.075	5.009	0.026	16.527	0.000	0.420	0.077
Highland	0.465	1.444	0.134	1.420	0.075	0.868	0.026	6.337	0.000	0.050	0.017
Inverclyde	0.131	0.488	0.071	0.423	0.075	0.503	0.026	2.167	0.000	0.029	0.010
Midlothian	0.162	0.630	0.064	0.535	0.075	0.449	0.026	2.401	0.000	0.043	0.007
Moray	0.173	0.585	0.045	0.546	0.075	0.290	0.026	2.330	0.000	0.024	0.006
North Ayrshire	0.324	0.890	0.098	0.959	0.075	1.005	0.026	3.744	0.000	0.057	0.019
North Lanarkshire	0.766	2.291	0.276	2.351	0.075	2.153	0.026	8.968	1.400	0.113	0.035
Orkney	0.041	0.158	0.009	0.132	0.075	0.050	0.026	0.942	0.000	0.003	0.001
Perth & Kinross	0.242	0.863	0.071	0.805	0.075	0.458	0.026	3.777	0.000	0.032	0.010
Renfrewshire	0.292	1.092	0.125	0.988	0.075	0.904	0.026	4.646	0.000	0.040	0.017
Scottish Borders	0.208	0.654	0.062	0.668	0.075	0.454	0.026	3.011	0.000	0.034	0.009
Shetland	0.049	0.204	0.009	0.158	0.075	0.060	0.026	1.036	0.000	0.004	0.001
South Ayrshire	0.189	0.704	0.071	0.604	0.075	0.589	0.026	2.975	0.000	0.028	0.012
South Lanarkshire	0.577	2.135	0.223	1.827	0.075	1.980	0.026	8.216	0.000	0.077	0.030
Stirling	0.139	0.587	0.045	0.495	0.075	0.338	0.026	2.432	0.000	0.013	0.006
West Dunbartonshire	0.198	0.591	0.071	0.604	0.075	0.734	0.026	2.551	0.000	0.036	0.011
West Lothian	0.354	1.241	0.134	1.140	0.075	1.139	0.026	4.594	0.000	0.051	0.017
Scotland	10.000	32.800	3.409	32.000	2.400	29.134	0.832	140.000	1.400	2.080	0.500

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2022-23 – GENERAL - Continued

ANNEX G

GENERAL FUNDING	Educational Psychologists	Improvement Service	Easter Study Support Provision	Council Tax Reduction (CTR) data extract funding	Teachers Induction Scheme (TIS)	Dundee to Stansted	River Annan Bridges	Self Isolation Assistance Service	Total	10% £150 Cost of Living Award
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.012	0.000	0.099	0.030	1.770	0.000	0.000	0.025	10.605	0.974
Aberdeenshire	0.013	0.000	0.093	0.008	0.745	0.000	0.000	0.030	12.045	1.126
Angus	0.017	0.000	0.070	0.008	0.130	0.000	0.000	0.017	5.493	0.692
Argyll & Bute	0.011	0.000	0.042	0.009	0.109	0.000	0.000	0.012	4.236	0.386
Clackmannanshire	0.016	0.000	0.049	0.008	0.453	0.000	0.000	0.008	3.288	0.308
Dumfries & Galloway	0.011	0.000	0.091	0.009	1.037	0.000	0.033	0.024	8.353	0.796
Dundee City	0.018	0.000	0.162	0.009	0.219	1.246	0.000	0.025	9.161	0.962
East Ayrshire	0.018	0.000	0.112	0.009	1.053	0.000	0.000	0.020	7.401	0.752
East Dunbartonshire	0.017	0.000	0.053	0.009	1.357	0.000	0.000	0.011	6.426	0.365
East Lothian	0.008	0.000	0.051	0.029	1.545	0.000	0.000	0.013	6.334	0.497
East Renfrewshire	0.017	0.000	0.043	0.009	3.353	0.000	0.000	0.009	7.942	0.273
Edinburgh, City of	0.036	0.000	0.232	0.008	1.098	0.000	0.000	0.053	20.209	2.085
Eilean Siar	0.000	0.000	0.009	0.029	2.625	0.000	0.000	0.005	4.194	0.168
Falkirk	0.008	0.000	0.117	0.008	2.697	0.000	0.000	0.021	10.277	0.934
Fife	0.035	0.000	0.315	0.009	3.172	0.000	0.000	0.055	21.098	2.218
Glasgow City	0.069	0.000	0.707	0.029	5.612	0.000	0.000	0.108	38.964	3.813
Highland	0.004	0.000	0.128	0.009	0.494	0.000	0.000	0.033	11.504	1.167
Inverclyde	0.017	0.000	0.076	0.009	0.777	0.000	0.000	0.013	4.815	0.452
Midlothian	0.016	0.000	0.070	0.008	0.672	0.000	0.000	0.011	5.169	0.493
Moray	0.001	0.000	0.044	0.008	1.878	0.000	0.000	0.012	6.043	0.560
North Ayrshire	0.023	0.000	0.137	0.009	0.941	0.000	0.000	0.023	8.330	0.910
North Lanarkshire	0.036	0.049	0.290	0.008	2.709	0.000	0.000	0.049	21.595	1.951
Orkney	0.000	0.000	0.008	0.009	0.053	0.000	0.000	0.003	1.511	0.128
Perth & Kinross	0.011	0.000	0.054	0.009	0.301	0.000	0.000	0.019	6.753	0.702
Renfrewshire	0.027	0.000	0.139	0.009	2.520	0.000	0.000	0.026	10.926	0.951
Scottish Borders	0.001	0.000	0.057	0.009	0.746	0.000	0.000	0.016	6.030	0.519
Shetland	0.000	0.000	0.007	0.008	0.051	0.000	0.000	0.003	1.691	0.118
South Ayrshire	0.015	0.000	0.076	0.009	1.712	0.000	0.000	0.017	7.102	0.559
South Lanarkshire	0.041	0.000	0.263	0.009	1.875	0.000	0.000	0.047	17.401	1.985
Stirling	0.017	0.000	0.045	0.029	1.226	0.000	0.000	0.011	5.484	0.373
West Dunbartonshire	0.008	0.000	0.101	0.009	0.474	0.000	0.000	0.015	5.504	0.568
West Lothian	0.018	0.000	0.160	0.008	2.856	0.000	0.000	0.025	11.838	1.043
Scotland	0.542	0.049	3.900	0.379	46.260	1.246	0.033	0.759	307.723	28.828

*Final funding is subject to full reconciliation.

Local Authority	2023-24 GAE	Percentage	2008-24	2008-23	Movement in
	£m	£m	£m	£m	£m
Aberdeen City	359.876	3.64	33.019	18.816	14.202
Aberdeenshire	479.171	4.85	41.835	23.971	17.864
Angus	213.447	2.16	19.011	10.891	8.120
Argyll & Bute	171.493	1.74	16.127	9.332	6.795
Clackmannanshire	92.191	0.93	8.813	5.053	3.761
Dumfries & Galloway	286.061	2.89	25.995	14.950	11.045
Dundee City	270.828	2.74	25.998	14.994	11.004
East Ayrshire	230.133	2.33	21.459	12.192	9.267
East Dunbartonshire	203.740	2.06	18.540	10.674	7.867
East Lothian	196.123	1.98	17.534	9.982	7.552
East Renfrewshire	192.013	1.94	17.070	9.681	7.388
Edinburgh, City of	790.007	7.99	73.306	41.960	31.346
Eilean Siar	70.984	0.72	6.044	3.520	2.524
Falkirk	285.792	2.89	25.906	14.853	11.053
Fife	675.315	6.83	61.357	35.166	26.190
Glasgow City	1116.622	11.30	107.928	61.583	46.345
Highland	453.816	4.59	41.067	23.612	17.455
Inverclyde	146.785	1.49	14.135	8.076	6.059
Midlothian	174.642	1.77	15.651	8.948	6.703
Moray	172.764	1.75	15.299	8.683	6.617
North Ayrshire	253.669	2.57	24.253	13.950	10.303
North Lanarkshire	628.811	6.36	58.234	33.418	24.816
Orkney	61.404	0.62	6.120	3.510	2.610
Perth & Kinross	274.851	2.78	24.805	14.074	10.731
Renfrewshire	323.850	3.28	30.125	17.310	12.815
Scottish Borders	217.151	2.20	19.415	11.220	8.194
Shetland	66.111	0.67	6.656	3.861	2.795
South Ayrshire	209.254	2.12	19.442	11.085	8.357
South Lanarkshire	590.275	5.97	53.769	30.614	23.155
Stirling	172.287	1.74	15.672	9.060	6.612
West Dunbartonshire	167.678	1.70	16.418	9.504	6.914
West Lothian	334.332	3.38	30.065	17.118	12.947
Scotland	9881.475	100.000	911.066	521.659	389.407

2023-24 £m	Capital Settlement 2023-24			Specific grants to be paid in 2023-24				
	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	T MDF	Cycling Walking &	Total
Aberdeen City	25.241	0.993	26.234	0.000	0.000	0.000	0.993	0.993
Aberdeenshire	27.765	1.147	28.912	0.000	0.000	0.000	1.147	1.147
Angus	14.587	0.507	15.094	0.000	0.000	0.000	0.507	0.507
Argyll & Bute	19.456	0.376	19.832	0.000	0.000	0.000	0.376	0.376
Clackmannanshire	6.272	0.225	6.497	0.000	0.000	0.000	0.225	0.225
Dumfries & Galloway	26.187	0.650	26.837	0.000	0.000	0.000	0.650	0.650
Dundee City	18.220	0.645	18.865	0.000	0.000	0.000	0.645	0.645
East Ayrshire	12.831	0.533	13.364	0.000	0.000	0.000	0.533	0.533
East Dunbartonshire	11.446	0.476	11.922	0.000	0.000	0.000	0.476	0.476
East Lothian	8.410	0.478	8.888	0.000	0.000	0.000	0.478	0.478
East Renfrewshire	9.370	0.422	9.792	0.000	0.000	0.000	0.422	0.422
Edinburgh, City of	52.571	30.249	82.820	0.000	0.000	27.950	2.299	30.249
Eilean Siar	8.677	0.116	8.793	0.000	0.000	0.000	0.116	0.116
Falkirk	11.191	0.702	11.893	0.000	0.000	0.000	0.702	0.702
Fife	40.776	3.257	44.033	0.000	1.621	0.000	1.636	3.257
Glasgow City	71.538	69.018	140.556	0.000	1.950	64.295	2.773	69.018
Highland	32.743	1.039	33.782	0.000	0.000	0.000	1.039	1.039
Inverclyde	8.879	0.335	9.214	0.000	0.000	0.000	0.335	0.335
Midlothian	10.723	0.413	11.136	0.000	0.000	0.000	0.413	0.413
Moray	11.864	0.421	12.285	0.000	0.000	0.000	0.421	0.421
North Ayrshire	35.704	2.092	37.796	0.000	1.506	0.000	0.586	2.092
North Lanarkshire	36.383	3.332	39.715	0.000	1.841	0.000	1.491	3.332
Orkney Islands	6.529	0.098	6.627	0.000	0.000	0.000	0.098	0.098
Perth & Kinross	23.369	0.672	24.041	0.000	0.000	0.000	0.672	0.672
Renfrewshire	18.383	0.786	19.169	0.000	0.000	0.000	0.786	0.786
Scottish Borders	23.476	0.507	23.983	0.000	0.000	0.000	0.507	0.507
Shetland Islands	6.865	0.100	6.965	0.000	0.000	0.000	0.100	0.100
South Ayrshire	12.761	0.491	13.252	0.000	0.000	0.000	0.491	0.491
South Lanarkshire	33.388	2.096	35.484	0.000	0.687	0.000	1.409	2.096
Stirling	8.834	0.408	9.242	0.000	0.000	0.000	0.408	0.408
West Dunbartonshire	15.547	0.383	15.930	0.000	0.000	0.000	0.383	0.383
West Lothian	18.551	0.810	19.361	0.000	0.000	0.000	0.810	0.810
Undistributed	19.000	0.000	19.000	0.000	0.000	0.000	0.000	0.000
Councils Total	687.537	123.777	811.314	0.000	7.605	92.245	23.927	123.777
Strathclyde Partnership for Transport		15.327	15.327	15.327	0.000	0.000	0.000	15.327
Grand Total	687.537	139.104	826.641	15.327	7.605	92.245	23.927	139.104

Council	Flood Scheme	Total 2023-24
		£m
Aberdeenshire Council	Stonehaven	-4.685
Aberdeenshire Council	Huntly	0.000
Angus Council	Arbroath	0.518
Argyll & Bute Council	Campbeltown	5.424
Comhairle nan Eilean Siar	South Fords	0.864
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	2.538
Dumfries & Galloway Council	Stranraer work item 4 &6	0.224
Dumfries & Galloway Council	Langholm	0.392
Dumfries & Galloway Council	Newton Stewart/ River Cree	1.229
Dundee City Council	Broughty Ferry	-0.004
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	0.129
East Dunbartonshire Council	Park Burn	-0.002
East Lothian Council	Musselburgh	-3.885
East Lothian Council	Haddington	0.088
Falkirk Council	Grangemouth FPS	-4.713
Fife Council	Kinness Burn	1.152
Glasgow City Council	White Cart Water Phase 3	0.000
Glasgow City Council	Camlachie Burn	0.000
Highland Council	Smithton and Culloden	0.082
Highland Council	Caol and Lochyside	-0.790
Highland Council	Drumnadrochit	-0.445
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	0.024
Inverclyde Council	Inverclyde FPS - Coves Burn	0.000
Inverclyde Council	Inverclyde FPS - Bouverie Burn	0.000
Inverclyde Council	Quarrier's Village	0.000
Moray Council	Newmill	0.000
North Ayrshire Council	Millport Coastal	19.980
North Ayrshire Council	Upper Gamock FPS	0.000
North Ayrshire Council	Mill Burn Millport	0.544
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	1.776
Perth & Kinross Council	Milnathort	1.272
Perth & Kinross Council	South Kinross	1.076
Perth & Kinross Council	Scone	0.142
Scottish Borders Council	Hawick	7.847
Stirling Council	Bridge of Allan	-0.490
Stirling Council	Stirling	-0.628
Stirling Council	Callander	-1.248
West Dunbartonshire Council	Gruggies Burn	5.186
	Total	33.600

2022-23 General Capital Grant	Circular 1/2022	Nature Restoration Fund	Additional Nature Restoration Bid Fund	Local Government Pay Deal	Free School Meals	Flooding	2022-23 Total
	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	18.638	0.135	0.000	4.350	0.897	0.642	24.662
Aberdeenshire	27.885	0.213	0.000	5.542	1.893	0.125	35.658
Angus	11.093	0.150	0.350	2.518	0.702	0.132	14.945
Argyll & Bute	16.716	0.238	0.000	2.157	0.807	0.078	19.996
Clackmannanshire	4.355	0.091	0.000	1.168	0.284	0.055	5.953
Dumfries & Galloway	14.179	0.257	0.000	3.456	1.108	0.114	19.114
Dundee City	13.845	0.086	0.183	3.466	0.635	0.067	18.282
East Ayrshire	9.764	0.102	0.000	2.818	0.650	0.074	13.408
East Dunbartonshire	7.553	0.132	0.000	2.468	0.604	0.168	10.925
East Lothian	9.776	0.110	0.000	2.308	0.581	8.155	20.930
East Renfrewshire	6.474	0.061	0.000	2.238	0.538	0.066	9.377
Edinburgh, City of	40.626	0.161	0.000	9.700	1.821	0.163	52.471
Eilean Siar	8.866	0.124	0.000	0.814	0.240	0.028	10.072
Falkirk	16.005	0.179	0.000	3.434	0.813	0.100	20.531
Fife	25.308	0.378	0.000	8.130	2.059	0.238	36.113
Glasgow City	50.794	0.132	0.000	14.237	2.627	0.603	68.393
Highland	36.726	0.328	0.000	5.459	1.918	0.142	44.573
Inverclyde	6.417	0.160	0.000	1.867	0.350	0.030	8.824
Midlothian	7.318	0.103	0.000	2.069	0.534	0.049	10.073
Moray	8.797	0.124	0.000	2.007	0.598	0.032	11.558
North Ayrshire	13.428	0.190	0.000	3.225	0.738	8.760	26.341
North Lanarkshire	23.681	0.274	0.000	7.726	1.905	0.059	33.645
Orkney	5.234	0.054	0.000	0.811	0.245	0.017	6.361
Perth & Kinross	12.016	0.176	0.000	3.254	0.913	0.100	16.459
Renfrewshire	12.229	0.102	0.350	4.002	0.876	0.248	17.807
Scottish Borders	20.781	0.161	0.106	2.594	0.740	0.186	24.568
Shetland	5.814	0.079	0.000	0.893	0.314	0.002	7.102
South Ayrshire	8.811	0.096	0.114	2.563	0.602	0.043	12.229
South Lanarkshire	22.720	0.188	0.000	7.077	1.887	0.202	32.074
Stirling	10.886	0.114	0.000	2.095	0.531	0.081	13.707
West Dunbartonshire	6.061	0.126	0.000	2.197	0.496	0.166	9.046
West Lothian	11.740	0.176	0.000	3.957	1.094	0.075	17.042
Scotland	494.536	5.000	1.103	120.600	30.000	21.000	672.239

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2023-24

ANNEX L

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2023-24 Revenue	General Capital Grant	Specific Grant	Total 2023-24 Capital	2023-24 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	27.246	257.797	147.101	432.144	25.241	0.993	26.234	458.378
Aberdeenshire	33.017	134.839	366.928	534.784	27.765	1.147	28.912	563.696
Angus	14.463	27.934	210.605	253.001	14.587	0.507	15.094	268.095
Argyll & Bute	11.619	37.645	181.629	230.894	19.456	0.376	19.832	250.726
Clackmannanshire	7.928	17.764	92.002	117.694	6.272	0.225	6.497	124.191
Dumfries & Galloway	19.186	60.313	271.962	351.461	26.187	0.650	26.837	378.298
Dundee City	22.991	73.704	260.370	357.065	18.220	0.645	18.865	375.930
East Ayrshire	20.020	30.467	237.897	288.384	12.831	0.533	13.364	301.748
East Dunbartonshire	12.240	24.099	194.382	230.721	11.446	0.476	11.922	242.643
East Lothian	13.793	58.108	147.132	219.033	8.410	0.478	8.888	227.921
East Renfrewshire	10.565	15.695	194.296	220.556	9.370	0.422	9.792	230.348
Edinburgh, City of	56.559	377.317	506.286	940.163	52.571	30.249	82.820	1,022.983
Eilean Siar	4.169	9.106	94.995	108.270	8.677	0.116	8.793	117.063
Falkirk	22.327	75.322	251.354	349.004	11.191	0.702	11.893	360.897
Fife	52.828	172.108	588.428	813.364	40.776	3.257	44.033	857.397
Glasgow City	100.560	358.472	1,059.673	1,518.705	71.538	69.018	140.556	1,659.261
Highland	32.431	156.979	365.998	555.408	32.743	1.039	33.782	589.190
Inverclyde	11.221	21.333	166.610	199.165	8.879	0.335	9.214	208.379
Midlothian	15.249	35.215	152.700	203.164	10.723	0.413	11.136	214.300
Moray	11.943	55.314	135.627	202.884	11.864	0.421	12.285	215.169
North Ayrshire	19.495	43.955	271.586	335.036	35.704	2.092	37.796	372.832
North Lanarkshire	50.598	121.640	596.445	768.683	36.383	3.332	39.715	808.398
Orkney	16.114	11.473	61.479	89.066	6.529	0.098	6.627	95.693
Perth & Kinross	17.725	60.754	238.787	317.265	23.369	0.672	24.041	341.306
Renfrewshire	25.693	131.323	232.748	389.764	18.383	0.786	19.169	408.933
Scottish Borders	14.106	37.818	205.841	257.765	23.476	0.507	23.983	281.748
Shetland	20.633	24.302	57.822	102.757	6.865	0.100	6.965	109.722
South Ayrshire	14.263	47.708	191.512	253.483	12.761	0.491	13.252	266.735
South Lanarkshire	45.087	341.536	310.163	696.786	33.388	2.096	35.484	732.270
Stirling	11.784	45.636	150.737	208.157	8.834	0.408	9.242	217.399
West Dunbartonshire	14.353	93.396	119.262	227.012	15.547	0.383	15.930	242.942
West Lothian	25.749	87.928	285.739	399.416	18.551	0.810	19.361	418.777
Undistributed	0.103	0.000	225.360	225.463	19.000	0.000	19.000	244.463
Redress Top Slice	0.000	0.000	6.000	6.000	0.000	0.000	0.000	6.000
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	15.327	15.327	15.327
Scotland	776.059	3,047.000	8,579.459	12,402.517	687.537	139.104	826.641	13,229.158