

Local Government Finance Circular No. 5/2012

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)



Our ref: A4523081
27 November 2012

Dear Chief Executive/Director of Finance

LOCAL GOVERNMENT FINANCE SETTLEMENT 2013-14, BUSINESS RATES CONSULTATION AND TIMING OF NEXT BUSINESS RATE REVALUATION.

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2013-14. It also gives details of the Non Domestic Rate Distributable Amount for 2013-14. In addition, this circular also provides the latest information on current known redeterminations for 2012-13 as well as details of the business rates consultation and the next business rates revaluation.
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 2013 being presented to the Scottish Parliament in February 2013. COSLA is invited to respond to these provisional allocations in writing by **7 January 2013**. In submitting any comments, we expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government of any discrepancies in these distributions. Any redistribution to address any agreed discrepancies 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 only provisional at this stage and local authorities should not set their final budgets on the basis of these until the final allocations are confirmed following the end of the consultation period and the publication of the February 2013 Circular.
3. The Cabinet Secretary for Finance, Employment and Sustainable Growth wrote to COSLA on 20 September 2012 setting out the terms of the settlement to be provided to local government in return for the provisional funding allocations set out in this Circular. The 2013-14 provisional allocations set out in this Circular assume that all councils will sign up to the package and therefore that the **full** amount (£9.272 billion) will be issued.



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

- £70 million to deliver a Council Tax freeze; and
- £39 million for the teacher commitments.

5. In a departure from the two stage sign-off arrangements agreed for previous settlements, for 2013-14 only those Council Leaders who do not intend to take up the offer and agree the full package of measures set out in the 20 September letter are required to write to the Cabinet Secretary for Finance, Employment and Sustainable Growth setting out the reasons why they do not wish to comply by no later than 11 March, but preferably by the end of February (and ideally as soon as possible after they have set their budgets and announced their council tax rates for 2013-14). If any Council Leader replies to say that their Council does not so agree, the full amount of the Council's needs based share of the £109 million sanction will be withdrawn from the overall local government settlement and redeployed by Scottish Ministers in the Budget Bill which will be laid before Parliament in January 2013.

6. In early February 2013, it is envisaged that the 2013-14 Budget Bill will complete its stages and be approved by Parliament. Very shortly after that, the Government will table the Local Government Finance (Scotland) Order 2013 setting out the formal allocations of the funding settlement for 2013-14, less the amount of holdback for the Council Tax freeze monies.

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

8. The figures in this Circular are necessarily provisional and any changes required will be discussed and agreed between the Scottish Government and COSLA, and included in the 2013 Order. Accordingly, if a council considers there are any errors or revisions that require to be addressed they should, in the first instance, contact COSLA immediately.

9. 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: 2013-15 and changes in 2012-13;
- Part B: Local Government Finance Settlement – Capital: 2013-14 and confirmation of 2012-13 figures; and
- Part C: Non-Domestic Rates for 2013-14 including BRIS.

- Annex A: All Scotland Aggregated Funding Totals 2012-15;
- Annex B: Individual Revenue Allocations for 2013-14;
- Annex C: Individual Revenue Allocations for 2014-15;
- Annex D: Explanatory Notes on the Revenue Distribution;
- Annex E: Individual Share of the Additional £70 million;
- Annex F: Estimates of Ring-Fenced Grant Revenue Funding for 2013-14;
- Annex G: Reconciliation of Revenue Allocations for 2013-14;
- Annex H: Reconciliation of Revenue Allocations for 2014-15;
- Annex I: Redeterminations of Revenue funding for 2012-13;
- Annex J: Individual Capital Grant Funding for 2012-13;
- Annex K: Individual Capital Grant Funding for 2013-14;
- Annex L: Individual Capital Grant Funding for 2014-15; and
- Annex M: Individual Capital Grant Funding for 2015-16 (reprofiling of SR11).

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

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

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

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

13. **Annex F** gives a breakdown of the individual council shares of Ring-Fenced grant revenue allocations for 2013-14.

14. The calculation and effects of the main floor adjustment for 2012-15, which provides councils with a maximum decrease in funding of -1.2%/ -1.4%/ -1.4%, was set out in Annex H of Circular 11/2011.

15. The changes to the GRG figures since Local Government Finance Circular 3/2012 are set out in **Annexes G and H**.

16. This Local Government Finance Circular provides details of current known redeterminations at **Annex I** for the General Revenue Grant. The final redetermination

allocations for 2012-13 will be included in the Local Government Finance (Scotland) Order 2013.

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

Part B: Local Government Finance Settlement – Capital Grants 2013-16, and confirmation of 2012-13 figures

18. The Local Government settlement includes a total of £1.920 billion of capital grants. As agreed with COSLA the payment of these grants will be spread over four years rather than three. £120 million has been moved from 2012-13 to 2014-15, and £100 million has been moved from 2013-14 to 2015-16.

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

20. **Annex J** sets out the revised capital grants for 2012-13 since Finance Circular 3/2012.

21. **Annexes K, L and M** set out the provisional distribution of the General Capital Grant and Specific Capital Grants included in the settlement for each council for 2013-14 to 2015-16 respectively. Capital grants which remain undistributed are identified as such. Information on the support that has been provisionally agreed for local authorities outside of the settlement for 2013-14 to 2014-15 is included. This includes grants to Comhairle nan Eilean Siar and Orkney Islands Council in support of their schools programmes, and specific capital grants to be provided in support of the Scotland's Schools for the Future programme and Digital Infrastructure funding. The methodologies used to calculate these provisional allocations have been agreed with COSLA. The figures for 2015-16 show only the allocation of the £100 million for re-profiling, at this stage.

Part C: Non-Domestic Rates for 2013-14 including BRIS

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

23. The Scottish Government today published a consultation paper “Supporting Business – Promoting Growth” to inform future rates policy. A copy of the paper is available at <http://www.scotland.gov.uk/Consultations/Current>

24. The 2013-14 Non-Domestic Rate poundage rate will be set following confirmation of the English equivalent rate (the multiplier). It is expected that the English rate will be announced shortly and the Scottish poundage rate will be confirmed shortly thereafter.

25. The Scottish Government also confirmed that the next business rates revaluation will take place in 2017.

26. The Scottish Government intends to reform empty property relief from 1 April 2013. There will be no change to industrial, listed or low rateable value property and these will continue to receive 100% relief. For standard (commercial) empty property relief, the initial 3 month 100% relief period remains unchanged, but thereafter 10% relief will apply.

27. It is also intended to create a new relief from 1 April 2013 for new occupation of certain long term empty properties through the “Fresh Start” initiative. Where a property that was previously used as a shop or an office becomes occupied after a period of 12 months or more in receipt of empty rates relief, the new occupier may be eligible for 50% rates relief for the first 12 months of occupation (regardless of what the intended future use of the property is). In addition, where a new property (which has never previously been occupied) has been in receipt of empty rates relief for 12 months becomes occupied for use as a shop or office; the occupier may also be eligible for 50% relief for the first 12 months. The Fresh Start scheme applies where the property rateable value is under £45,000 and the benefit to any business will be capped under State aid de minimis rules. This relief will be funded by the Scottish Government and separate guidance to councils will accompany the necessary legislation.

28. Other than the changes outlined above, no changes to current rate reliefs are planned for 2013-14. The Small Business Bonus Scheme thresholds will remain the same as in 2012-13. The table below contains the 2013-14 thresholds.

Combined rateable value (RV) of all business properties in Scotland:	2013-14
Up to £10,000	100%
£10,001 to £12,000	50%
£12,001 to £18,000	25%
£18,001 to £25,000	25% on each individual property with a rateable value not exceeding £18,000*

*This will allow a business with 2 or more properties with a cumulative rateable value of under £25,000 to qualify for relief at 25% on individual properties with a RV up to £18,000.

29. It should be noted that the 2012-13 BRIS targets are currently under review following receipt of the 2012-13 business rates mid-year returns. It is clear that there has been a delay in the settling of appeal cases caused by the need to await the outcome of the Mercat/Overgate Shopping Centre appeal cases. This appears to have had the effect of artificially increasing the income councils are collecting in 2012-13 (thereby creating an unjustified windfall this year). If this indeed turns out to be the case and there has been a large number of appeals that have been delayed and will now be pushed into 2013-14 and future years then this will have to be dealt with as a “significant event” and the BRIS targets

reviewed. Once we have the full analysis and the likely impact on non domestic rate income we will discuss with COSLA and agree revised 2012-13 targets. Clearly this will also have an impact on the 2013-14 targets which will be issued in due course.

Enquiries relating to this Circular

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

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

Any other queries should be addressed to the following:

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

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

31. This Circular will be made available through the Local Government section of the Scottish Government website at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11203/LGFC-5-2012>

Yours faithfully



IAN DAVIDSON
Deputy Director, Local Government Division

	2012-13 £ million	2013-14 £ million	2014-15 £ million
Revenue	Circular 3/2012		
General Resource Grant	7,748.553	6,861.449	6,617.950
Non Domestic Rate Income	2,263.000	2,435.000	2,664.000
Specific Revenue Grants	589.236	99.932	99.932
Other Local Government	314.900	0.000	0.000
Total Revenue*	10,915.689	9,396.381	9,381.882
<i>less top slice for police numbers</i>	33.000	0.000	0.000
<i>less top slice for police pensions</i>	222.600	0.000	0.000
<i>less top slice for fire pensions</i>	59.300	0.000	0.000
<i>less Teachers' Induction Scheme</i>	27.600	37.600	37.600
<i>less Criminal Justice Social Work</i>	86.450	86.450	86.450
Distributable Revenue Funding	10,486.739	9,272.331	9,257.832
Capital Funding			
General Capital Grant	437.303	405.008	592.975
Specific Capital Grants	99.280	86.976	127.722
Distributed to SPT and Fire Boards	33.117	15.337	22.524
Total Capital**	569.700	507.321	743.271
Total Funding	11,485.389	9,903.702	10,125.153

* Revenue allocations include the removal of Police and Fire funding from 2013-14. The figures relating to the Police transfer are subject to ongoing discussions with individual local authorities, the current Police Boards and COSLA, the outcome of the consultation process will determine the exact figure to be removed.

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

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

INDIVIDUAL REVENUE ALLOCATIONS FOR 2013-14

ANNEX B

	Expenditure					Funding									14
	1	2	3	4	5	6	7	8	9	10	11	12	13		
£million	Updated Service Provision	2008-14 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	2013-14 General Revenue Changes	Revised Total	Illustration of Share of 2013-14 Council Tax Holdback	
Aberdeen City	394.864	30.079	24.951	-1.368	448.526	82.967	0.603	177.084	165.100	342.787	1.854	-33.282	311.359	3.275	
Aberdeenshire	469.003	37.526	25.118	-1.684	529.963	97.929	0.084	78.947	335.743	414.774	0.000	-23.988	390.786	3.558	
Angus	223.989	17.635	14.200	-0.816	255.008	40.436	0.045	25.764	179.615	205.424	0.000	-12.418	193.006	1.396	
Argyll & Bute	214.033	15.925	11.935	16.484	258.377	36.285	0.383	28.492	183.987	212.862	0.000	-13.114	199.748	1.423	
Clackmannanshire	104.509	7.828	6.157	-0.367	118.127	18.114	0.000	11.872	84.320	96.192	0.000	-6.346	89.846	0.667	
Dumfries & Galloway	324.442	25.247	21.909	-1.193	370.405	55.495	0.070	44.549	256.179	300.798	0.000	-20.876	279.922	1.874	
Dundee City	319.234	23.776	21.695	-1.179	363.526	45.382	0.107	53.951	247.065	301.123	0.000	-27.392	273.731	1.743	
East Ayrshire	245.241	18.692	14.068	-0.893	277.108	39.561	0.459	28.546	198.824	227.829	0.000	-14.473	213.356	1.492	
East Dunbartonshire	208.322	15.732	10.870	-0.707	234.217	43.318	0.074	22.885	161.284	184.243	0.000	-10.852	173.391	1.616	
East Lothian	189.286	14.596	13.540	-0.678	216.744	39.320	0.000	23.134	147.025	170.159	0.000	-9.259	160.900	1.402	
East Renfrewshire	188.465	14.542	15.410	-0.671	217.746	36.567	0.156	13.924	162.040	176.120	0.000	-7.881	168.239	1.355	
Edinburgh, City of	861.164	64.758	64.096	-2.942	987.076	191.328	0.545	334.630	412.832	748.007	23.146	-63.695	707.458	6.996	
Eilean Siar	80.634	6.517	16.283	15.068	118.502	9.266	0.991	6.475	99.346	106.812	0.000	-4.354	102.458	0.293	
Falkirk	304.326	23.435	23.650	-1.101	350.310	53.558	1.131	68.291	214.826	284.248	0.000	-20.029	264.219	1.833	
Fife	711.989	55.687	40.848	-2.615	805.909	128.129	0.496	145.816	501.387	647.699	0.000	-46.581	601.118	4.637	
Glasgow City	1,353.725	99.833	133.865	-5.062	1,582.361	200.896	1.038	333.668	961.601	1,296.307	0.000	-117.939	1,178.368	7.694	
Highland	499.612	39.410	42.136	-1.886	579.272	88.369	0.951	114.154	354.904	470.009	0.000	-34.336	435.673	3.294	
Inverclyde	179.074	13.053	13.978	0.340	206.445	26.103	0.548	20.869	151.004	172.421	0.000	-13.242	159.179	1.015	
Midlothian	165.120	12.762	11.514	-0.594	188.802	29.645	0.000	26.665	125.507	152.172	0.000	-8.393	143.779	1.134	
Moray	173.995	13.783	11.149	-0.650	198.277	30.886	0.450	30.668	128.471	159.589	0.000	-11.419	148.170	1.134	
North Ayrshire	290.934	21.790	18.069	-1.053	329.740	47.074	0.521	36.943	233.619	271.083	0.000	-18.203	252.880	1.753	
North Lanarkshire	678.564	51.465	35.020	-2.492	762.557	107.402	0.289	109.179	518.396	627.864	0.000	-37.589	590.275	3.785	
Orkney Islands	66.016	5.394	7.755	-0.199	78.966	7.319	0.000	8.827	61.392	70.219	0.000	-2.933	67.286	0.244	
Perth & Kinross	285.914	22.197	15.953	-0.997	323.067	58.864	0.415	50.928	201.538	252.881	0.000	-16.636	236.245	2.150	
Renfrewshire	353.385	26.446	11.489	3.685	395.005	62.384	0.484	97.709	218.497	316.690	0.000	-22.659	294.031	2.329	
Scottish Borders	233.230	18.423	17.301	-0.866	268.088	43.693	0.004	28.503	185.666	214.173	0.000	-16.433	197.740	1.529	
Shetland Islands	81.736	6.775	12.255	-0.379	100.387	7.638	1.261	16.177	73.585	91.023	0.000	-3.807	87.216	0.248	
South Ayrshire	227.291	17.396	12.286	-0.798	256.175	43.998	0.209	39.642	163.474	203.325	0.000	-13.625	189.700	1.643	
South Lanarkshire	623.778	47.923	36.106	-2.260	705.547	110.593	1.538	273.224	296.340	571.102	0.000	-34.019	537.083	3.870	
Stirling	184.950	14.130	14.019	-0.662	212.437	34.239	0.610	29.948	139.779	170.337	0.000	-12.056	158.281	1.341	
West Dunbartonshire	210.427	15.130	12.513	-0.221	237.849	31.578	0.020	72.189	123.434	195.643	0.000	-17.466	178.177	1.190	
West Lothian	339.767	26.478	16.319	-1.244	381.320	57.764	0.000	81.347	227.173	308.520	0.000	-19.808	288.712	2.087	
Scotland	10,787.019	824.363	746.457	0.000	12,357.839	1,906.100	13.482	2,435.000	7,513.953	9,962.435	25.000	-715.104	9,272.331	70.000	

INDIVIDUAL REVENUE ALLOCATIONS FOR 2014-15
ANNEX C

	Expenditure					Funding									14
	1	2	3	4	5	6	7	8	9	10	11	12	13		
£million	Updated Service Provision	2008-15 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	2014-15 General Revenue Changes	Revised Total	Illustration of Share of 2014-15 Package Holdback	
Aberdeen City	399.228	29.573	24.350	-1.764	451.387	83.563	0.603	193.738	150.711	345.052	2.054	-33.640	313.466	3.275	
Aberdeenshire	473.486	36.892	24.459	-2.170	532.667	99.105	0.084	86.371	329.847	416.302	0.000	-24.229	392.073	3.558	
Angus	225.181	17.284	13.869	-1.049	255.285	40.696	0.045	28.187	177.209	205.441	0.000	-12.619	192.822	1.396	
Argyll & Bute	213.741	15.533	11.637	15.750	256.661	36.329	0.383	31.171	179.548	211.102	0.000	-13.325	197.777	1.423	
Clackmannanshire	105.570	7.712	5.984	-0.474	118.792	18.362	0.000	12.988	83.621	96.609	0.000	-6.503	90.106	0.667	
Dumfries & Galloway	325.809	24.733	21.375	-1.534	370.383	55.704	0.070	48.739	251.758	300.567	0.000	-21.199	279.368	1.874	
Dundee City	321.055	23.319	20.989	-1.517	363.846	45.515	0.107	59.025	242.178	301.310	0.000	-27.925	273.385	1.743	
East Ayrshire	246.427	18.309	13.637	-1.148	277.225	39.751	0.459	31.230	196.067	227.756	0.000	-14.900	212.856	1.492	
East Dunbartonshire	209.355	15.385	10.532	-0.907	234.365	43.366	0.074	25.037	159.232	184.343	0.000	-11.005	173.338	1.616	
East Lothian	191.527	14.393	13.086	-0.875	218.131	39.833	0.000	25.310	145.723	171.033	0.000	-9.481	161.552	1.402	
East Renfrewshire	189.493	14.232	15.064	-0.862	217.927	36.626	0.156	15.234	160.852	176.242	0.000	-8.002	168.240	1.355	
Edinburgh, City of	868.802	63.593	61.889	-3.780	990.504	193.589	0.545	366.101	382.528	749.174	22.946	-64.672	707.448	6.996	
Eilean Siar	80.569	6.364	15.709	14.842	117.484	9.312	0.991	7.084	97.673	105.748	0.000	-4.420	101.328	0.293	
Falkirk	306.906	23.044	23.159	-1.420	351.689	54.055	1.131	74.713	209.286	285.130	0.000	-20.373	264.757	1.833	
Fife	718.465	54.778	39.834	-3.376	809.701	129.240	0.496	159.529	490.355	650.380	0.000	-47.413	602.967	4.637	
Glasgow City	1,359.514	97.771	130.020	-6.497	1,580.808	202.435	1.038	365.048	927.129	1,293.215	0.000	-121.105	1,172.110	7.694	
Highland	503.587	38.721	40.541	-2.425	580.424	89.337	0.951	124.890	344.352	470.193	0.000	-34.806	435.387	3.294	
Inverclyde	178.828	12.699	13.576	0.254	205.357	26.087	0.548	22.832	147.969	171.349	0.000	-13.524	157.825	1.015	
Midlothian	166.049	12.504	11.254	-0.763	189.044	29.842	0.000	29.172	123.045	152.217	0.000	-8.619	143.598	1.134	
Moray	175.068	13.459	10.939	-0.833	198.633	31.054	0.450	33.552	125.775	159.777	0.000	-11.556	148.221	1.134	
North Ayrshire	291.924	21.315	17.510	-1.352	329.397	47.262	0.521	40.417	229.614	270.552	0.000	-18.701	251.851	1.753	
North Lanarkshire	682.367	50.490	15.030	11.290	759.177	108.072	0.289	119.447	504.078	623.814	0.000	-38.747	585.067	3.785	
Orkney Islands	66.790	5.280	7.497	-0.371	79.196	7.407	0.000	9.657	60.704	70.361	0.000	-2.958	67.403	0.244	
Perth & Kinross	289.020	21.855	15.486	-1.286	325.075	59.615	0.415	55.718	198.005	254.138	0.000	-16.829	237.309	2.150	
Renfrewshire	355.294	25.911	11.152	1.140	393.497	62.528	0.484	106.898	207.656	315.038	0.000	-23.237	291.801	2.329	
Scottish Borders	234.439	18.047	16.771	-1.112	268.145	44.104	0.004	31.183	182.632	213.819	0.000	-16.618	197.201	1.529	
Shetland Islands	81.797	6.631	11.498	-0.415	99.511	7.701	1.261	17.699	71.124	90.084	0.000	-3.825	86.259	0.248	
South Ayrshire	228.775	17.055	11.954	-1.026	256.758	44.126	0.209	43.370	160.201	203.780	0.000	-13.955	189.825	1.643	
South Lanarkshire	629.707	47.170	34.792	-2.918	708.751	111.444	1.538	298.920	272.997	573.455	0.000	-34.926	538.529	3.870	
Stirling	185.865	13.827	13.659	-0.849	212.502	34.489	0.610	32.764	136.778	170.152	0.000	-12.217	157.935	1.341	
West Dunbartonshire	210.167	14.779	12.075	-0.944	236.077	31.628	0.020	78.978	114.823	193.821	0.000	-17.879	175.942	1.190	
West Lothian	343.399	26.099	15.901	-1.609	383.790	58.423	0.000	88.998	221.333	310.331	0.000	-20.245	290.086	2.087	
Scotland	10,858.204	808.757	705.228	0.000	12,372.189	1,920.600	13.482	2,664.000	7,284.803	9,962.285	25.000	-729.453	9,257.832	70.000	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*Note: The figures for the above Grants are provisional and represent the best estimates of the funding available. The actual allocation of these specific revenue grants will be notified to the relevant local authorities in due course. The Housing Support Grant has been discontinued; however, there will be some funding for Shetland in 2013-14.

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2013-14

ANNEX G

	FUNDING AND DISTRIBUTION CONFIRMED							TO BE CONFIRMED		TBC
	Blue Badge	Looked After Children	Free Personal and Nursing Care	Council Tax Support	Family Support	Fire	Police and Fire On-Going Costs	Police General Revenue Grant*	Total if Police confirmed	Social Fund
Local Authority	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.026	0.049	0.124	0.537	0.085	-12.431	0.200	-21.873	-33.282	0.000
Aberdeenshire	0.032	0.039	0.182	0.413	0.179	-8.403	0.200	-16.630	-23.988	0.000
Angus	0.015	0.026	0.091	0.290	0.066	-4.476	0.200	-8.629	-12.418	0.000
Argyll & Bute	0.014	0.017	0.079	0.297	0.073	-4.834	0.050	-8.810	-13.114	0.000
Clackmannanshire	0.007	0.021	0.010	0.185	0.030	-2.682	0.050	-3.967	-6.346	0.000
Dumfries & Galloway	0.022	0.037	0.116	0.456	0.116	-8.523	0.350	-13.450	-20.876	0.000
Dundee City	0.021	0.053	0.052	0.664	0.074	-12.251	0.050	-16.055	-27.392	0.000
East Ayrshire	0.016	0.040	0.041	0.501	0.074	-5.919	0.050	-9.276	-14.473	0.000
East Dunbartonshire	0.014	0.017	0.092	0.242	0.043	-4.957	0.050	-6.353	-10.852	0.000
East Lothian	0.013	0.025	0.058	0.281	0.056	-2.915	0.050	-6.827	-9.259	0.000
East Renfrewshire	0.013	0.015	0.096	0.199	0.040	-3.465	0.050	-4.829	-7.881	0.000
Edinburgh, City of	0.057	0.117	0.512	1.449	0.191	-21.593	0.350	-44.778	-63.695	0.000
Eilean Siar	0.006	0.004	0.005	0.086	0.026	-2.217	0.050	-2.315	-4.354	0.000
Falkirk	0.020	0.046	0.048	0.439	0.081	-7.882	0.200	-12.981	-20.029	0.000
Fife	0.049	0.116	0.212	1.106	0.204	-18.573	0.350	-30.045	-46.581	0.000
Glasgow City	0.088	0.245	0.149	3.640	0.331	-41.310	0.200	-81.282	-117.939	0.000
Highland	0.034	0.053	0.122	0.665	0.176	-15.788	0.350	-19.948	-34.336	0.000
Inverclyde	0.012	0.028	0.045	0.356	0.043	-6.215	0.050	-7.561	-13.242	0.000
Midlothian	0.011	0.026	0.039	0.272	0.047	-2.272	0.050	-6.566	-8.393	0.000
Moray	0.012	0.018	0.052	0.203	0.055	-4.302	0.050	-7.506	-11.419	0.000
North Ayrshire	0.019	0.051	0.074	0.603	0.083	-8.027	0.050	-11.055	-18.203	0.000
North Lanarkshire	0.045	0.116	0.038	1.305	0.187	-13.281	0.050	-26.049	-37.589	0.000
Orkney	0.005	0.003	0.005	0.041	0.018	-1.692	0.050	-1.363	-2.933	0.000
Perth & Kinross	0.019	0.026	0.187	0.350	0.094	-6.832	0.200	-10.680	-16.636	0.000
Renfrewshire	0.023	0.051	0.060	0.687	0.086	-8.410	0.050	-15.206	-22.659	0.000
Scottish Borders	0.016	0.023	0.101	0.298	0.079	-7.376	0.050	-9.624	-16.433	0.000
Shetland	0.006	0.004	0.004	0.037	0.023	-2.286	0.050	-1.645	-3.807	0.000
South Ayrshire	0.015	0.029	0.123	0.443	0.060	-5.895	0.050	-8.450	-13.625	0.000
South Lanarkshire	0.042	0.089	0.143	1.101	0.171	-12.997	0.200	-22.767	-34.019	0.000
Stirling	0.012	0.019	0.080	0.243	0.055	-4.505	0.200	-8.160	-12.056	0.000
West Dunbartonshire	0.013	0.038	0.032	0.495	0.052	-8.002	0.050	-10.144	-17.466	0.000
West Lothian	0.023	0.059	0.028	0.516	0.102	-6.464	0.050	-14.122	-19.808	0.000
Scotland	0.720	1.500	3.000	18.400	3.000	-276.774	4.000	-468.950	-715.104	33.000

*Subject to ongoing consultation

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2014-15

ANNEX H

	FUNDING AND DISTRIBUTION CONFIRMED						TO BE CONFIRMED		TBC	
	Blue Badge	Looked After Children	Free Personal and Nursing Care	Family Support	Fire	Police and Fire On-Going Costs	Police General Revenue Grant*	Total if Police confirmed	Social Fund	Council Tax Support
Local Authority	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.026	0.049	0.186	0.086	-12.352	0.200	-21.835	-33.640	0.000	0.000
Aberdeenshire	0.032	0.039	0.273	0.179	-8.350	0.200	-16.602	-24.229	0.000	0.000
Angus	0.015	0.026	0.136	0.066	-4.448	0.200	-8.615	-12.619	0.000	0.000
Argyll & Bute	0.014	0.017	0.119	0.073	-4.803	0.050	-8.795	-13.325	0.000	0.000
Clackmannanshire	0.007	0.021	0.015	0.030	-2.665	0.050	-3.961	-6.503	0.000	0.000
Dumfries & Galloway	0.022	0.037	0.174	0.115	-8.469	0.350	-13.428	-21.199	0.000	0.000
Dundee City	0.021	0.053	0.078	0.074	-12.173	0.050	-16.027	-27.925	0.000	0.000
East Ayrshire	0.016	0.040	0.061	0.074	-5.881	0.050	-9.260	-14.900	0.000	0.000
East Dunbartonshire	0.014	0.017	0.139	0.043	-4.925	0.050	-6.343	-11.005	0.000	0.000
East Lothian	0.013	0.025	0.087	0.056	-2.896	0.050	-6.815	-9.481	0.000	0.000
East Renfrewshire	0.013	0.015	0.144	0.040	-3.443	0.050	-4.821	-8.002	0.000	0.000
Edinburgh, City of	0.057	0.117	0.769	0.192	-21.456	0.350	-44.700	-64.672	0.000	0.000
Eilean Siar	0.006	0.004	0.007	0.026	-2.203	0.050	-2.311	-4.420	0.000	0.000
Falkirk	0.020	0.046	0.072	0.081	-7.832	0.200	-12.960	-20.373	0.000	0.000
Fife	0.049	0.116	0.319	0.204	-18.456	0.350	-29.995	-47.413	0.000	0.000
Glasgow City	0.088	0.245	0.223	0.331	-41.048	0.200	-81.143	-121.105	0.000	0.000
Highland	0.034	0.053	0.183	0.176	-15.688	0.350	-19.914	-34.806	0.000	0.000
Inverclyde	0.012	0.028	0.067	0.043	-6.176	0.050	-7.548	-13.524	0.000	0.000
Midlothian	0.011	0.026	0.059	0.047	-2.257	0.050	-6.555	-8.619	0.000	0.000
Moray	0.012	0.018	0.078	0.055	-4.275	0.050	-7.493	-11.556	0.000	0.000
North Ayrshire	0.019	0.051	0.110	0.082	-7.977	0.050	-11.036	-18.701	0.000	0.000
North Lanarkshire	0.045	0.116	0.057	0.187	-13.197	0.050	-26.005	-38.747	0.000	0.000
Orkney	0.005	0.003	0.008	0.018	-1.681	0.050	-1.361	-2.958	0.000	0.000
Perth & Kinross	0.019	0.026	0.281	0.095	-6.788	0.200	-10.662	-16.829	0.000	0.000
Renfrewshire	0.023	0.051	0.090	0.086	-8.357	0.050	-15.180	-23.237	0.000	0.000
Scottish Borders	0.016	0.023	0.151	0.079	-7.329	0.050	-9.607	-16.618	0.000	0.000
Shetland	0.006	0.004	0.006	0.023	-2.271	0.050	-1.643	-3.825	0.000	0.000
South Ayrshire	0.015	0.029	0.184	0.060	-5.857	0.050	-8.436	-13.955	0.000	0.000
South Lanarkshire	0.042	0.089	0.215	0.171	-12.915	0.200	-22.728	-34.926	0.000	0.000
Stirling	0.012	0.019	0.120	0.055	-4.477	0.200	-8.147	-12.217	0.000	0.000
West Dunbartonshire	0.013	0.038	0.047	0.051	-7.952	0.050	-10.127	-17.879	0.000	0.000
West Lothian	0.023	0.059	0.042	0.102	-6.423	0.050	-14.098	-20.245	0.000	0.000
Scotland	0.720	1.500	4.500	3.000	-275.023	4.000	-468.150	-729.453	tbc	tbc

*Subject to ongoing consultation.

REDETERMINATIONS OF REVENUE FUNDING FOR 2012-13

ANNEX I

Local Authority	FUNDING AND DISTRIBUTION CONFIRMED												STILL TO BE CONFIRMED		
	Blue Badge	Scottish Strategy for Autism	Curriculum for Excellence	Customer First	Looked After Children	Free Personal and Nursing Care	Renfrewshire Housing Business Transformation	Teacher's Induction Scheme	Local Government Elections	Youth Employment	Family Support	Total	Social Fund	Wind Turbines	Cities Alliance
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.026	0.035	0.108	0.000	0.049	0.062	0.000	0.655	0.198	0.000	0.085	1.218	0.000	0.000	0.000
Aberdeenshire	0.032	0.035	0.182	0.000	0.039	0.091	0.000	1.273	0.233	0.000	0.179	2.064	0.000	0.000	0.000
Angus	0.015	0.035	0.084	0.000	0.026	0.045	0.000	0.543	0.111	0.000	0.066	0.925	0.000	0.000	0.000
Argyll & Bute	0.014	0.035	0.063	0.000	0.017	0.040	0.000	0.277	0.086	0.000	0.074	0.606	0.000	0.000	0.000
Clackmannanshire	0.007	0.035	0.032	0.000	0.021	0.005	0.000	0.215	0.049	0.000	0.030	0.394	0.000	0.000	0.000
Dumfries & Galloway	0.022	0.035	0.114	0.000	0.037	0.058	0.000	0.944	0.147	0.000	0.116	1.473	0.000	0.000	0.000
Dundee City	0.021	0.035	0.104	0.000	0.053	0.026	0.000	0.668	0.135	0.000	0.074	1.116	0.000	0.000	0.000
East Ayrshire	0.016	0.035	0.082	0.000	0.040	0.020	0.000	0.538	0.120	0.720	0.074	1.645	0.000	0.000	0.000
East Dunbartonshire	0.014	0.035	0.088	0.000	0.017	0.046	0.000	1.209	0.102	0.000	0.044	1.555	0.000	0.000	0.000
East Lothian	0.013	0.035	0.068	0.000	0.025	0.029	0.000	0.903	0.094	0.000	0.056	1.223	0.000	0.000	0.000
East Renfrewshire	0.013	0.035	0.094	0.000	0.015	0.048	0.000	1.329	0.086	0.000	0.040	1.660	0.000	0.000	0.000
Edinburgh, City of	0.057	0.035	0.215	0.000	0.117	0.256	0.000	1.297	0.417	0.000	0.190	2.584	0.000	0.000	0.000
Eilean Siar	0.006	0.035	0.029	0.000	0.004	0.002	0.000	0.247	0.028	0.000	0.026	0.377	0.000	0.000	0.000
Falkirk	0.020	0.035	0.109	0.000	0.046	0.024	0.000	1.254	0.148	0.000	0.080	1.716	0.000	0.000	0.000
Fife	0.049	0.035	0.239	0.000	0.116	0.106	0.000	1.841	0.357	0.000	0.204	2.947	0.000	0.000	0.000
Glasgow City	0.088	0.035	0.313	0.000	0.245	0.074	0.000	1.836	0.574	3.371	0.331	6.867	0.000	0.000	0.000
Highland	0.034	0.035	0.177	0.000	0.053	0.061	0.000	1.399	0.220	0.000	0.175	2.154	0.000	0.000	0.000
Inverclyde	0.012	0.035	0.055	0.000	0.028	0.023	0.000	0.383	0.077	0.000	0.044	0.657	0.000	0.000	0.000
Midlothian	0.011	0.035	0.060	0.000	0.026	0.020	0.000	0.498	0.078	0.000	0.047	0.775	0.000	0.000	0.000
Moray	0.012	0.035	0.067	0.000	0.018	0.026	0.000	0.330	0.085	0.000	0.056	0.629	0.000	0.000	0.000
North Ayrshire	0.019	0.035	0.094	0.000	0.051	0.037	0.000	0.554	0.136	0.828	0.083	1.837	0.000	0.000	0.000
North Lanarkshire	0.045	0.035	0.245	1.850	0.116	0.019	0.000	2.075	0.314	1.825	0.186	6.710	0.000	0.000	0.000
Orkney	0.005	0.035	0.018	0.000	0.003	0.003	0.000	0.182	0.021	0.000	0.018	0.285	0.000	0.000	0.000
Perth & Kinross	0.019	0.035	0.092	0.000	0.026	0.094	0.000	0.864	0.141	0.000	0.094	1.365	0.000	0.000	0.000
Renfrewshire	0.023	0.035	0.111	0.000	0.051	0.030	2.000	1.055	0.164	0.799	0.086	4.354	0.000	0.000	0.000
Scottish Borders	0.016	0.035	0.075	0.000	0.023	0.050	0.000	0.547	0.113	0.000	0.079	0.938	0.000	0.000	0.000
Shetland	0.006	0.035	0.027	0.000	0.004	0.002	0.000	0.138	0.022	0.000	0.023	0.257	0.000	0.000	0.000
South Ayrshire	0.015	0.035	0.078	0.000	0.029	0.061	0.000	0.802	0.113	0.000	0.060	1.193	0.000	0.000	0.000
South Lanarkshire	0.042	0.035	0.222	0.000	0.089	0.072	0.000	1.433	0.305	1.457	0.171	3.826	0.000	0.000	0.000
Stirling	0.012	0.035	0.069	0.000	0.019	0.040	0.000	0.886	0.085	0.000	0.055	1.201	0.000	0.000	0.000
West Dunbartonshire	0.013	0.035	0.064	0.000	0.038	0.016	0.000	0.446	0.084	0.000	0.052	0.748	0.000	0.000	0.000
West Lothian	0.023	0.035	0.123	0.000	0.059	0.014	0.000	0.888	0.157	0.000	0.102	1.401	0.000	0.000	0.000
Scotland	0.720	1.120	3.501	1.850	1.500	1.500	2.000	27.509	5.000	9.000	3.000	56.700	tbc	tbc	tbc

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2012-13

ANNEX J

2012-13	GCG	Specific Capital Grants							Total	Other Funding		Total Capital
	Total General Capital Grant	Fire Capital	Strathclyde Partnership for Transport	Vacant & Derelict Land Fund	Transfer of Management Development Funding	Cycling Walking and Safer Streets	Glasgow Stock Transfer	Total Specific Capital Grants	Total Settlement	Schools Funding	Copland's Dock	Total Capital Grants
Authority												
Aberdeen City	15.833	0.000	0.000	0.000	0.000	0.252	0.000	0.252	16.085	0.000	0.000	16.085
Aberdeenshire	18.902	0.000	0.000	0.000	0.000	0.286	0.000	0.286	19.188	5.055	0.000	24.243
Angus	8.956	0.000	0.000	0.000	0.000	0.129	0.000	0.129	9.085	0.000	0.000	9.085
Argyll & Bute	9.785	0.000	0.000	0.000	0.000	0.104	0.000	0.104	9.889	0.000	0.000	9.889
Clackmannanshire	4.007	0.000	0.000	0.000	0.000	0.059	0.000	0.059	4.066	0.000	0.000	4.066
Dumfries & Galloway	13.423	0.000	0.000	0.000	0.000	0.172	0.000	0.172	13.595	0.000	0.000	13.595
Dundee City	12.951	0.000	0.000	1.168	0.000	0.168	0.000	1.336	14.287	0.000	0.000	14.287
East Ayrshire	7.061	0.000	0.000	0.000	0.000	0.140	0.000	0.140	7.201	0.801	0.000	8.002
East Dunbartonshire	6.451	0.000	0.000	0.000	0.000	0.122	0.000	0.122	6.573	0.000	0.000	6.573
East Lothian	7.279	0.000	0.000	0.000	0.000	0.113	0.000	0.113	7.392	2.633	0.000	10.025
East Renfrewshire	4.974	0.000	0.000	0.000	0.000	0.104	0.000	0.104	5.078	10.918	0.000	15.996
Edinburgh, City of	40.067	0.000	0.000	0.000	24.094	0.565	0.000	24.659	64.726	0.000	0.000	64.726
Eilean Siar	7.118	0.000	0.000	0.000	0.000	0.030	0.000	0.030	7.148	3.968	0.000	11.116
Falkirk	9.301	0.000	0.000	0.000	0.000	0.178	0.000	0.178	9.479	0.000	0.000	9.479
Fife	22.795	0.000	0.000	0.000	0.000	0.424	0.000	0.424	23.219	13.954	0.000	37.173
Glasgow City	51.262	0.000	0.000	3.005	55.424	0.689	5.547	64.665	115.927	0.000	0.000	115.927
Highland	30.220	0.000	0.000	1.001	0.000	0.258	0.000	1.259	31.479	0.000	0.000	31.479
Inverclyde	6.183	0.000	0.000	0.000	0.000	0.093	0.000	0.093	6.276	3.242	0.000	9.518
Midlothian	7.107	0.000	0.000	0.000	0.000	0.094	0.000	0.094	7.201	14.577	0.000	21.778
Moray	26.948	0.000	0.000	0.000	0.000	0.102	0.000	0.102	27.050	0.000	0.000	27.050
North Ayrshire	9.421	0.000	0.000	0.000	0.000	0.157	0.000	0.157	9.578	0.000	0.000	9.578
North Lanarkshire	21.167	0.000	0.000	1.703	0.000	0.379	0.000	2.082	23.249	0.000	0.000	23.249
Orkney Islands	4.742	0.000	0.000	0.000	0.000	0.023	0.000	0.023	4.765	14.058	2.500	21.323
Perth & Kinross	11.211	0.000	0.000	0.000	0.000	0.172	0.000	0.172	11.383	0.000	0.000	11.383
Renfrewshire	12.258	0.000	0.000	0.000	0.000	0.198	0.000	0.198	12.456	0.000	0.000	12.456
Scottish Borders	10.345	0.000	0.000	0.000	0.000	0.131	0.000	0.131	10.476	0.000	0.000	10.476
Shetland Islands	4.870	0.000	0.000	0.000	0.000	0.026	0.000	0.026	4.896	0.000	0.000	4.896
South Ayrshire	7.851	0.000	0.000	0.000	0.000	0.130	0.000	0.130	7.981	0.000	0.000	7.981
South Lanarkshire	19.659	0.000	0.000	1.269	0.000	0.362	0.000	1.631	21.290	2.403	0.000	23.693
Stirling	7.006	0.000	0.000	0.000	0.000	0.104	0.000	0.104	7.110	1.100	0.000	8.210
West Dunbartonshire	6.908	0.000	0.000	0.000	0.000	0.105	0.000	0.105	7.013	8.917	0.000	15.930
West Lothian	11.242	0.000	0.000	0.000	0.000	0.200	0.000	0.200	11.442	0.000	0.000	11.442
Undistributed - Councils	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Councils Total	437.303	0.000	0.000	8.146	79.518	6.069	5.547	99.280	536.583	81.626	2.500	620.709
Fire Boards	0.000	16.425	0.000	0.000	0.000	0.000	0.000	16.425	16.425	0.000	0.000	16.425
SPT	0.000	0.000	16.692	0.000	0.000	0.000	0.000	16.692	16.692	0.000	0.000	16.692
Total	437.303	16.425	16.692	8.146	79.518	6.069	5.547	132.397	569.700	81.626	2.500	653.826

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2013-14

ANNEX K

2013-14	GCG	Specific Capital Grants					Total	Changes					Other Funding		Total Capital		
	Total General Capital Grant	Fire Capital	SPT*	T MDF**	CWSS***	Glasgow Stock Transfer	Total Specific Capital Grants	Total Capital Grants	Police Transfer	Revised General Capital Grant	VDLF****	Fire Transfer	Revised Specific Capital Grants	Revised Total Settlement	Schools Funding	Digital Infrastructure	Total Capital Grants
Authority																	
Aberdeen City	14.882	0.000	0.000	0.000	0.232	0.000	0.232	15.114	-0.651	14.231	0.000	0.000	0.232	14.463	0.000	0.000	14.463
Aberdeenshire	17.879	0.000	0.000	0.000	0.262	0.000	0.262	18.141	-0.668	17.211	0.000	0.000	0.262	17.473	4.400	0.000	21.873
Angus	8.380	0.000	0.000	0.000	0.118	0.000	0.118	8.498	-0.305	8.075	0.000	0.000	0.118	8.193	0.000	0.000	8.193
Argyll & Bute	9.211	0.000	0.000	0.000	0.095	0.000	0.095	9.306	-0.263	8.948	0.000	0.000	0.095	9.043	0.000	0.000	9.043
Clackmannanshire	3.817	0.000	0.000	0.000	0.054	0.000	0.054	3.871	-0.138	3.679	0.000	0.000	0.054	3.733	0.000	0.000	3.733
Dumfries & Galloway	12.659	0.000	0.000	0.000	0.158	0.000	0.158	12.817	-0.423	12.236	0.000	0.000	0.158	12.394	0.000	0.000	12.394
Dundee City	12.359	0.000	0.000	0.000	0.154	0.000	0.154	12.513	-0.416	11.943	0.000	0.000	0.154	12.097	0.000	0.000	12.097
East Ayrshire	6.725	0.000	0.000	0.000	0.128	0.000	0.128	6.853	-0.330	6.395	0.000	0.000	0.128	6.523	0.000	0.000	6.523
East Dunbartonshire	6.147	0.000	0.000	0.000	0.112	0.000	0.112	6.259	-0.278	5.869	0.000	0.000	0.112	5.981	0.000	0.000	5.981
East Lothian	6.882	0.000	0.000	0.000	0.104	0.000	0.104	6.986	-0.264	6.618	0.000	0.000	0.104	6.722	0.000	0.000	6.722
East Renfrewshire	4.771	0.000	0.000	0.000	0.096	0.000	0.096	4.867	-0.236	4.535	0.000	0.000	0.096	4.631	0.508	0.000	5.139
Edinburgh, City of	37.961	0.000	0.000	22.138	0.519	0.000	22.657	60.618	-1.441	36.520	0.000	0.000	22.657	59.177	0.000	0.000	59.177
Eilean Siar	6.559	0.000	0.000	0.000	0.028	0.000	0.028	6.587	-0.075	6.484	0.000	0.000	0.028	6.512	0.000	0.000	6.512
Falkirk	8.822	0.000	0.000	0.000	0.164	0.000	0.164	8.986	-0.425	8.397	0.000	0.000	0.164	8.561	0.000	0.000	8.561
Fife	21.527	0.000	0.000	0.000	0.390	0.000	0.390	21.917	-1.017	20.510	0.000	0.000	0.390	20.900	4.700	0.000	25.600
Glasgow City	48.166	0.000	0.000	50.926	0.633	0.851	52.410	100.576	-1.758	46.408	2.760	0.000	55.170	101.578	0.000	0.000	101.578
Highland	26.049	0.000	0.000	0.000	0.237	0.000	0.237	26.286	-0.651	25.398	0.000	0.000	0.237	25.635	0.000	0.000	25.635
Inverclyde	5.500	0.000	0.000	0.000	0.085	0.000	0.085	5.585	-0.222	5.278	0.000	0.000	0.085	5.363	1.800	0.000	7.163
Midlothian	6.049	0.000	0.000	0.000	0.087	0.000	0.087	6.136	-0.218	5.831	0.000	0.000	0.087	5.918	0.621	0.000	6.539
Moray	34.420	0.000	0.000	0.000	0.094	0.000	0.094	34.514	-0.245	34.175	0.000	0.000	0.094	34.269	0.000	0.000	34.269
North Ayrshire	8.906	0.000	0.000	0.000	0.144	0.000	0.144	9.050	-0.375	8.531	0.000	0.000	0.144	8.675	0.000	0.000	8.675
North Lanarkshire	19.941	0.000	0.000	0.000	0.348	0.000	0.348	20.289	-0.896	19.045	0.000	0.000	0.348	19.393	0.000	0.000	19.393
Orkney Islands	4.468	0.000	0.000	0.000	0.021	0.000	0.021	4.489	-0.058	4.410	0.000	0.000	0.021	4.431	1.236	0.000	5.667
Perth & Kinross	10.590	0.000	0.000	0.000	0.158	0.000	0.158	10.748	-0.420	10.170	0.000	0.000	0.158	10.328	2.300	0.000	12.628
Renfrewshire	11.647	0.000	0.000	0.000	0.182	0.000	0.182	11.829	-0.474	11.173	0.000	0.000	0.182	11.355	0.000	0.000	11.355
Scottish Borders	11.041	0.000	0.000	0.000	0.121	0.000	0.121	11.162	-0.317	10.724	0.000	0.000	0.121	10.845	0.000	0.000	10.845
Shetland Islands	4.585	0.000	0.000	0.000	0.024	0.000	0.024	4.609	-0.064	4.521	0.000	0.000	0.024	4.545	0.000	0.000	4.545
South Ayrshire	7.449	0.000	0.000	0.000	0.119	0.000	0.119	7.568	-0.319	7.130	0.000	0.000	0.119	7.249	0.000	0.000	7.249
South Lanarkshire	18.515	0.000	0.000	0.000	0.333	0.000	0.333	18.848	-0.857	17.658	1.165	0.000	1.498	19.156	0.000	0.000	19.156
Stirling	6.633	0.000	0.000	0.000	0.096	0.000	0.096	6.729	-0.258	6.375	0.000	0.000	0.096	6.471	0.000	0.000	6.471
West Dunbartonshire	6.592	0.000	0.000	0.000	0.097	0.000	0.097	6.689	-0.247	6.345	0.000	0.000	0.097	6.442	1.500	0.000	7.942
West Lothian	10.663	0.000	0.000	0.000	0.184	0.000	0.184	10.847	-0.478	10.185	0.000	0.000	0.184	10.369	0.000	0.000	10.369
Undistributed - Councils	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.559	0.000	3.559	44.171	14.800	0.000	62.530
Councils Total	419.795	0.000	0.000	73.064	5.577	0.851	79.492	499.287	-14.787	405.008	7.484	0.000	86.976	491.984	61.236	14.800	568.020
Fire Boards	0.000	15.092	0.000	0.000	0.000	0.000	15.092	15.092	0.000	0.000	-15.092	0.000	0.000	0.000	0.000	0.000	0.000
SPT	0.000	0.000	15.337	0.000	0.000	0.000	15.337	15.337	0.000	0.000	0.000	0.000	15.337	0.000	0.000	0.000	15.337
Total	419.795	15.092	15.337	73.064	5.577	0.851	109.921	529.716	-14.787	405.008	7.484	-15.092	102.313	507.321	61.236	14.800	583.357

*Strathclyde Partnership for Transport; **Transfer of Management for Development Funding; ***Cycling, Walking and Safer Streets; ****Vacant & Derelict Land Fund

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2014-15

ANNEX L

2014-15	GCG	Specific Capital Grants						Changes					Other Funding		Total Capital	
	Total General Capital Grant	Fire Capital	SPT*	VDLF**	T MDF***	CWSS****	Glasgow Stock Transfer	Total Specific Capital Grants	Police Transfer	Revised General Capital Grant	Fire Transfer	Revised Specific Capital Grants	Revised Total Settlement	Schools Funding	Digital Infrastructure	Total Capital Grants
Authority																
Aberdeen City	22.954	0.000	0.000	0.000	0.000	0.341	0.000	0.341	-0.954	22.000	0.000	0.341	22.341	0.000	0.000	22.341
Aberdeenshire	28.362	0.000	0.000	0.000	0.000	0.385	0.000	0.385	-0.981	27.381	0.000	0.385	27.766	0.000	0.000	27.766
Angus	12.647	0.000	0.000	0.000	0.000	0.173	0.000	0.173	-0.447	12.200	0.000	0.173	12.373	0.000	0.000	12.373
Argyll & Bute	13.952	0.000	0.000	0.000	0.000	0.140	0.000	0.140	-0.387	13.565	0.000	0.140	13.705	0.000	0.000	13.705
Clackmannanshire	5.522	0.000	0.000	0.000	0.000	0.079	0.000	0.079	-0.203	5.319	0.000	0.079	5.398	0.000	0.000	5.398
Dumfries & Galloway	19.847	0.000	0.000	0.000	0.000	0.232	0.000	0.232	-0.621	19.226	0.000	0.232	19.458	0.000	0.000	19.458
Dundee City	18.102	0.000	0.000	0.000	0.000	0.226	0.000	0.226	-0.611	17.491	0.000	0.226	17.717	0.000	0.000	17.717
East Ayrshire	10.419	0.000	0.000	0.000	0.000	0.189	0.000	0.189	-0.485	9.934	0.000	0.189	10.123	0.000	0.000	10.123
East Dunbartonshire	9.239	0.000	0.000	0.000	0.000	0.164	0.000	0.164	-0.408	8.831	0.000	0.164	8.995	0.000	0.000	8.995
East Lothian	10.403	0.000	0.000	0.000	0.000	0.153	0.000	0.153	-0.388	10.015	0.000	0.153	10.168	0.000	0.000	10.168
East Renfrewshire	7.175	0.000	0.000	0.000	0.000	0.140	0.000	0.140	-0.347	6.828	0.000	0.140	6.968	0.000	0.000	6.968
Edinburgh, City of	50.265	0.000	0.000	0.000	32.512	0.762	0.000	33.274	-2.117	48.148	0.000	33.274	81.422	0.000	0.000	81.422
Eilean Siar	8.656	0.000	0.000	0.000	0.000	0.041	0.000	0.041	-0.110	8.546	0.000	0.041	8.587	0.000	0.000	8.587
Falkirk	13.638	0.000	0.000	0.000	0.000	0.240	0.000	0.240	-0.623	13.015	0.000	0.240	13.255	0.000	0.000	13.255
Fife	33.983	0.000	0.000	0.000	0.000	0.573	0.000	0.573	-1.494	32.489	0.000	0.573	33.062	0.000	0.000	33.062
Glasgow City	69.148	0.000	0.000	0.000	74.788	0.930	1.241	76.959	-2.581	66.567	0.000	76.959	143.526	0.000	0.000	143.526
Highland	37.990	0.000	0.000	0.000	0.000	0.348	0.000	0.348	-0.956	37.034	0.000	0.348	37.382	0.000	0.000	37.382
Inverclyde	8.164	0.000	0.000	0.000	0.000	0.125	0.000	0.125	-0.326	7.838	0.000	0.125	7.963	0.000	0.000	7.963
Midlothian	9.107	0.000	0.000	0.000	0.000	0.127	0.000	0.127	-0.320	8.787	0.000	0.127	8.914	0.000	0.000	8.914
Moray	26.278	0.000	0.000	0.000	0.000	0.138	0.000	0.138	-0.360	25.918	0.000	0.138	26.056	0.000	0.000	26.056
North Ayrshire	13.685	0.000	0.000	0.000	0.000	0.212	0.000	0.212	-0.551	13.134	0.000	0.212	13.346	0.000	0.000	13.346
North Lanarkshire	31.454	0.000	0.000	0.000	0.000	0.512	0.000	0.512	-1.316	30.138	0.000	0.512	30.650	0.000	0.000	30.650
Orkney Islands	6.408	0.000	0.000	0.000	0.000	0.032	0.000	0.032	-0.085	6.323	0.000	0.032	6.355	0.000	0.000	6.355
Perth & Kinross	16.450	0.000	0.000	0.000	0.000	0.232	0.000	0.232	-0.617	15.833	0.000	0.232	16.065	0.000	0.000	16.065
Renfrewshire	16.570	0.000	0.000	0.000	0.000	0.267	0.000	0.267	-0.696	15.874	0.000	0.267	16.141	0.000	0.000	16.141
Scottish Borders	14.557	0.000	0.000	0.000	0.000	0.177	0.000	0.177	-0.465	14.092	0.000	0.177	14.269	0.000	0.000	14.269
Shetland Islands	6.643	0.000	0.000	0.000	0.000	0.035	0.000	0.035	-0.094	6.549	0.000	0.035	6.584	0.000	0.000	6.584
South Ayrshire	11.350	0.000	0.000	0.000	0.000	0.175	0.000	0.175	-0.469	10.881	0.000	0.175	11.056	0.000	0.000	11.056
South Lanarkshire	29.510	0.000	0.000	0.000	0.000	0.489	0.000	0.489	-1.259	28.251	0.000	0.489	28.740	0.000	0.000	28.740
Stirling	10.028	0.000	0.000	0.000	0.000	0.141	0.000	0.141	-0.379	9.649	0.000	0.141	9.790	0.000	0.000	9.790
West Dunbartonshire	9.115	0.000	0.000	0.000	0.000	0.142	0.000	0.142	-0.363	8.752	0.000	0.142	8.894	0.000	0.000	8.894
West Lothian	15.736	0.000	0.000	0.000	0.000	0.270	0.000	0.270	-0.702	15.034	0.000	0.270	15.304	0.000	0.000	15.304
Undistributed - Councils	17.333	0.000	0.000	10.991	0.000	0.000	0.000	10.991	0.000	17.333	0.000	10.991	28.324	50.500	20.200	99.024
Councils Total	614.690	0.000	0.000	10.991	107.300	8.190	1.241	127.722	-21.715	592.975	0.000	127.722	720.697	50.500	20.200	791.397
Fire Boards	0.000	22.164	0.000	0.000	0.000	0.000	0.000	22.164	0.000	0.000	-22.164	0.000	0.000	0.000	0.000	0.000
SPT	0.000	0.000	22.524	0.000	0.000	0.000	0.000	22.524	0.000	0.000	0.000	22.524	22.524	0.000	0.000	22.524
Total	614.690	22.164	22.524	10.991	107.300	8.190	1.241	172.410	-21.715	592.975	-22.164	150.246	743.221	50.500	20.200	813.921

*Strathclyde Partnership for Transport; **Vacant & Derelict Land Fund; ***Transfer of Management for Development Funding; ****Cycling, Walking and Safer Streets

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2015-16 (REPROFILING OF SR 11) ANNEX M

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

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

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