

Local Government Finance Circular No. 2/2014

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)

In 2014 Scotland Welcomes the World



Our ref: A9270834
13 March 2014

Dear Chief Executive/Director of Finance

1. LOCAL GOVERNMENT FINANCE AMENDMENT ORDER 2014 2. LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2013-15

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Amendment Order 2014. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2014-15. The Order also confirms the changes made to amounts payable to each authority for 2013-14 since the Local Government Finance (Scotland) Order 2014.

2. The amended GRG includes the funding that was held back under the terms set out in the Cabinet Secretary for Finance, Employment and Sustainable Growth's letter of 11 September 2013. Local authorities that did not intend to take up the offer and agree to the full package of measures set out in the letter were required to write to the Cabinet Secretary setting out the reasons why they did not wish to comply.

3. I can now confirm that no local authority wrote to the Cabinet Secretary, and the full amount of the resources held back has been allocated. The distribution of the holdback money (£70.0 million) is as set out in the final column of Annex C of Circular 1/2014. The amended GRG figures for 2014-15 also include £274.4 million as the initial 80 per cent instalment of the money set aside for the Council Tax Reduction Scheme, £7.050 million for the Council Tax Reduction Scheme Administration costs, £0.4 million as part of the establishment of the Single Fraud Investigation Service and a redistribution of the £20 million for the Discretionary Housing Payments as a result of more up-to-date information becoming available from the Department of Work and Pensions (DWP).

4. This Circular provides a summary of the 2014-15 figures (and the revised Revenue allocations for 2013-14 which have been increased by the final 20 per cent instalment of the money set aside for the Council Tax Reduction Scheme) contained in the 2014 Amendment Order, which have been revised from those contained in Local Government Finance Circular



No. 1/2014. The 2014-15 figures do not include funding for the Free School Meals or the Extension of Childcare for 2 year olds as discussions on these issues are on-going.

5. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2013-15. **Annex B** sets 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 2014-15.

6. The changes to the 2014-15 GRG figures since Local Government Finance Circular 1/2014 are set out in **Annex C**.

7. **Annex D** of this Circular provides details of the redeterminations within Schedule 2 of the 2014 Amendment Order for the 2013-14 General Revenue Grant.

Changes to Capital Allocations for 2013-15

8. The changes to the Capital allocations for 2013-14 and 2014-15 are set out in **Annexes E and F** respectively and represent the current position for each financial year.

The Annexes to this circular are as listed below:

- Annex A: All Scotland Aggregate Funding Totals 2013-15;
- Annex B: Individual Revenue Allocations for 2014-15;
- Annex C: Reconciliation of Revenue Allocations for 2014-15;
- Annex D: Redeterminations of Revenue Funding for 2013-14;
- Annex E: Individual Capital Grant Funding for 2013-14; and
- Annex F: Individual Capital Grant Funding for 2014-15.

Enquiries relating to this Circular

9. 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 Tel: 0131 474 9232 E-Mail: Vicki@cosla.gov.uk

Any other queries on Local Government Finance Settlement (Revenue and Capital) should be addressed to:

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

Yours faithfully



STEPHEN GALLAGHER
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	2013-14 £ million	2014-15 £ million
Revenue Funding		
General Resource Grant	7,232.459	7,108.309
Non Domestic Rate Income	2,435.00	2,649.500
Specific Revenue Grants	98.932	90.932
Total Revenue	9,766.391	9,848.741
<i>less Teachers' Induction Scheme</i>	27.600	27.600
<i>less Criminal Justice Social Work</i>	86.450	86.450
<i>less Council Tax Reduction Scheme</i>	70.200	68.600
Distributable Revenue Funding	9,582.141	9,666.091
Capital Funding		
General Capital Grant	449.908	622.975
Specific Capital Grants	86.976	127.722
Distributed to SPT	15.337	22.524
Total Capital	552.221	773.221
Total Funding	10,318.612	10,621.962

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2014-15

ANNEX B

2014-15	Expenditure					Funding										
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
£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	Fin Circ 1/2013	Changes to Fin Circ 1/2013	Changes to Fin Circ 6/2013	Changes to Fin Circ 1/2014	Revised Total
Aberdeen City	399.228	29.573	24.350	-1.764	451.387	83.563	0.603	193.738	150.711	345.052	2.054	313.452	2.034	1.681	7.881	325.048
Aberdeenshire	473.486	36.892	24.459	-2.170	532.667	99.105	0.084	86.371	329.847	416.302	0.000	392.209	3.386	1.698	5.657	402.950
Angus	225.181	17.284	13.869	-1.049	255.285	40.696	0.045	28.187	177.209	205.441	0.000	192.841	1.418	1.231	4.030	199.520
Argyll & Bute	213.741	15.533	11.637	15.750	256.661	36.329	0.383	31.171	179.548	211.102	0.000	197.767	1.095	1.067	4.330	204.259
Clackmannanshire	105.570	7.712	5.984	-0.474	118.792	18.362	0.000	12.988	83.621	96.609	0.000	90.109	0.737	0.746	2.816	94.408
Dumfries & Galloway	325.809	24.733	21.375	-1.534	370.383	55.704	0.070	48.739	251.758	300.567	0.000	279.370	1.981	1.849	6.799	289.999
Dundee City	321.055	23.319	20.989	-1.517	363.846	45.515	0.107	59.025	242.178	301.310	0.000	273.423	1.699	2.156	10.343	287.621
East Ayrshire	246.427	18.309	13.637	-1.148	277.225	39.751	0.459	31.230	196.067	227.756	0.000	212.844	1.294	1.453	8.142	223.733
East Dunbartonshire	209.355	15.385	10.532	-0.907	234.365	43.366	0.074	25.037	159.232	184.343	0.000	173.331	1.279	0.670	3.713	178.993
East Lothian	191.527	14.393	13.086	-0.875	218.131	39.833	0.000	25.310	145.723	171.033	0.000	161.534	1.279	0.764	4.248	167.825
East Renfrewshire	189.493	14.232	15.064	-0.862	217.927	36.626	0.156	15.234	160.852	176.242	0.000	168.235	1.032	0.547	2.986	172.800
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	707.329	5.348	5.040	22.039	739.756
Eilean Siar	80.569	6.364	15.709	14.842	117.484	9.312	0.991	7.084	97.673	105.748	0.000	101.332	0.383	0.249	1.219	103.183
Falkirk	306.906	23.044	23.159	-1.420	351.689	54.055	1.131	74.713	209.286	285.130	0.000	264.768	1.343	1.501	7.004	274.616
Fife	718.465	54.778	39.834	-3.376	809.701	129.240	0.496	159.529	490.355	650.380	0.000	603.237	4.302	3.329	17.121	627.989
Glasgow City	1359.514	97.771	130.020	-6.497	1580.808	202.435	1.038	365.048	927.129	1293.215	0.000	1172.017	7.029	12.788	56.386	1248.220
Highland	503.587	38.721	40.541	-2.425	580.424	89.337	0.951	124.890	344.352	470.193	0.000	435.437	3.133	2.627	9.576	450.773
Inverclyde	178.828	12.699	13.576	0.254	205.357	26.087	0.548	22.832	147.969	171.349	0.000	157.816	0.638	1.175	5.634	165.263
Midlothian	166.049	12.504	11.254	-0.763	189.044	29.842	0.000	29.172	123.045	152.217	0.000	143.579	1.050	0.784	4.339	149.752
Moray	175.068	13.459	10.939	-0.833	198.633	31.054	0.450	33.552	125.775	159.777	0.000	148.247	1.111	0.912	3.009	153.279
North Ayrshire	291.924	21.315	17.510	-1.352	329.397	47.262	0.521	40.417	229.614	270.552	0.000	251.838	1.532	1.850	9.412	264.632
North Lanarkshire	682.367	50.490	15.030	11.290	759.177	108.072	0.289	119.447	504.078	623.814	0.000	585.037	6.111	4.453	20.533	616.134
Orkney Islands	66.790	5.280	7.497	-0.371	79.196	7.407	0.000	9.657	60.704	70.361	0.000	67.405	0.291	0.187	0.559	68.442
Perth & Kinross	289.020	21.855	15.486	-1.286	325.075	59.615	0.415	55.718	198.005	254.138	0.000	237.334	1.883	1.592	4.994	245.803
Renfrewshire	355.294	25.911	11.152	1.140	393.497	62.528	0.484	106.898	207.656	315.038	0.000	291.784	1.985	2.106	10.936	306.811
Scottish Borders	234.439	18.047	16.771	-1.112	268.145	44.104	0.004	31.183	182.632	213.819	0.000	197.176	1.489	1.262	4.340	204.267
Shetland Islands	81.797	6.631	11.498	-0.415	99.511	7.701	1.261	17.699	71.124	90.084	0.000	86.273	0.352	-1.037	0.508	86.096
South Ayrshire	228.775	17.055	11.954	-1.026	256.758	44.126	0.209	43.370	160.201	203.780	0.000	189.815	1.143	1.307	6.954	199.219
South Lanarkshire	629.707	47.170	34.792	-2.918	708.751	111.444	1.538	298.920	272.997	573.455	0.000	538.502	3.525	3.508	17.023	562.558
Stirling	185.865	13.827	13.659	-0.849	212.502	34.489	0.610	32.764	136.778	170.152	0.000	157.941	0.730	1.277	3.356	163.304
West Dunbartonshire	210.167	14.779	12.075	-0.944	236.077	31.628	0.020	78.978	114.823	193.821	0.000	175.929	1.174	1.584	7.612	186.299
West Lothian	343.399	26.099	15.901	-1.609	383.790	58.423	0.000	88.998	221.333	310.331	0.000	290.048	2.311	1.829	8.351	302.539
Scotland	10858.204	808.757	705.228	0.000	12372.189	1920.600	13.482	2664.000	7284.803	9962.285	25.000	9257.961	64.097	62.185	281.850	9666.091

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2014-15

ANNEX C

	Change 1	Change 2	Change 3	Change 4	Change 5
£m	Holdback Package 2014-15	Council Tax Reduction Scheme (80%)	Council Tax Reduction Scheme Admin Costs	Single Fraud Investigation Service	Discretionary Housing Payments (DHP) Change
Aberdeen City	3.275	7.652	0.199	0.011	0.019
Aberdeenshire	3.558	5.928	0.162	0.009	-0.442
Angus	1.396	4.183	0.126	0.007	-0.286
Argyll & Bute	1.423	4.396	0.102	0.006	-0.174
Clackmannanshire	0.667	2.739	0.073	0.004	0.000
Dumfries & Galloway	1.874	6.906	0.188	0.011	-0.306
Dundee City	1.743	9.843	0.260	0.015	0.225
East Ayrshire	1.492	7.698	0.203	0.012	0.229
East Dunbartonshire	1.616	3.635	0.080	0.004	-0.006
East Lothian	1.402	4.159	0.103	0.006	-0.020
East Renfrewshire	1.355	2.937	0.067	0.004	-0.022
Edinburgh, City of	6.996	21.315	0.520	0.029	0.175
Eilean Siar	0.293	1.238	0.037	0.002	-0.058
Falkirk	1.833	6.679	0.194	0.011	0.120
Fife	4.637	16.400	0.455	0.026	0.240
Glasgow City	7.694	54.495	1.284	0.073	0.534
Highland	3.294	9.700	0.246	0.014	-0.384
Inverclyde	1.015	5.395	0.142	0.008	0.089
Midlothian	1.134	4.196	0.098	0.006	0.039
Moray	1.134	3.085	0.084	0.005	-0.165
North Ayrshire	1.753	9.004	0.241	0.014	0.153
North Lanarkshire	3.785	19.619	0.541	0.031	0.342
Orkney Islands	0.244	0.590	0.018	0.001	-0.050
Perth & Kinross	2.150	5.285	0.131	0.007	-0.429
Renfrewshire	2.329	10.500	0.265	0.015	0.156
Scottish Borders	1.529	4.450	0.126	0.007	-0.243
Shetland Islands	0.248	0.534	0.016	0.001	-0.043
South Ayrshire	1.643	6.714	0.162	0.009	0.069
South Lanarkshire	3.870	16.324	0.448	0.025	0.226
Stirling	1.341	3.473	0.086	0.005	-0.208
West Dunbartonshire	1.190	7.427	0.181	0.010	-0.006
West Lothian	2.087	7.901	0.212	0.012	0.226
Scotland	70.000	274.400	7.050	0.400	0.000

*Please note the £70 million allocations were already included in Column 15 of Annex C of Local Government Finance Circular 1/2014

REDETERMINATIONS OF REVENUE FUNDING FOR 2013-14

ANNEX D

	CONFIRMED														TOTAL
	Teachers' Induction Scheme	Funding for 1+2 Languages	Renfrewshire Housing Business Transformation	Street Lighting	Regional Land Use	Discretionary Housing Payments	Customer First	National Care Home Contract	Police Committed Reserves	Police Uncommitted Reserves	School Resource Materials	Sensory Impairment	Council Tax Reduction Scheme	Confirmed Total	
£million															
Aberdeen City	0.765	0.131	0.000	0.084	0.000	0.444	0.000	0.094	-4.289	-0.056	0.033	0.041	1.730	-1.023	
Aberdeenshire	1.242	0.208	0.000	0.081	0.122	0.883	0.000	0.101	-3.251	-0.043	0.051	0.046	1.451	0.891	
Angus	0.508	0.091	0.000	0.042	0.000	0.614	0.000	0.063	0.000	-0.746	0.024	0.021	1.054	1.671	
Argyll & Bute	0.259	0.062	0.000	0.043	0.000	0.550	0.000	0.053	-0.148	-0.702	0.017	0.016	1.045	1.195	
Clackmannanshire	0.371	0.041	0.000	0.021	0.000	0.265	0.000	0.021	0.000	-0.140	0.009	0.015	0.671	1.274	
Dumfries & Galloway	0.793	0.113	0.000	0.062	0.000	0.978	0.000	0.089	0.000	-0.508	0.030	0.028	1.827	3.412	
Dundee City	0.547	0.104	0.000	0.055	0.000	0.501	0.000	0.088	0.000	-1.388	0.028	0.028	2.440	2.403	
East Ayrshire	0.457	0.096	0.000	0.044	0.000	0.255	0.000	0.061	-0.156	-0.739	0.024	0.022	2.090	2.154	
East Dunbartonshire	1.397	0.092	0.000	0.041	0.000	0.160	0.000	0.045	-0.107	-0.506	0.025	0.019	0.843	2.009	
East Lothian	0.892	0.081	0.000	0.033	0.000	0.204	0.000	0.049	0.000	-0.413	0.019	0.018	1.100	1.983	
East Renfrewshire	1.356	0.092	0.000	0.038	0.000	0.124	0.000	0.038	-0.081	-0.385	0.026	0.017	0.931	2.156	
Edinburgh, City of	1.090	0.271	0.000	0.137	0.000	2.125	0.000	0.209	0.000	-2.711	0.064	0.087	5.025	6.297	
Eilean Siar	0.199	0.021	0.000	0.017	0.000	0.159	0.000	0.018	0.000	0.000	0.006	0.015	0.296	0.731	
Falkirk	1.102	0.125	0.000	0.070	0.000	0.267	0.000	0.072	0.000	-0.458	0.031	0.029	1.810	3.048	
Fife	1.685	0.290	0.000	0.145	0.000	0.800	0.000	0.192	0.000	-0.793	0.072	0.067	4.196	6.654	
Glasgow City	2.036	0.391	0.000	0.224	0.000	3.553	0.000	0.256	-1.367	-6.477	0.093	0.107	14.407	13.223	
Highland	1.477	0.182	0.000	0.104	0.000	1.466	0.000	0.112	0.000	-1.091	0.051	0.042	2.424	4.767	
Inverclyde	0.447	0.060	0.000	0.028	0.000	0.227	0.000	0.045	-0.127	-0.603	0.015	0.015	1.369	1.476	
Midlothian	0.436	0.071	0.000	0.034	0.000	0.237	0.000	0.037	0.000	-0.397	0.019	0.015	1.150	1.602	
Moray	0.407	0.070	0.000	0.040	0.000	0.375	0.000	0.045	-1.470	-0.019	0.019	0.017	0.778	0.262	
North Ayrshire	0.522	0.110	0.000	0.056	0.000	0.460	0.000	0.070	-0.186	-0.881	0.028	0.025	2.335	2.539	
North Lanarkshire	1.691	0.291	0.000	0.129	0.000	0.697	2.000	0.141	-0.438	-2.076	0.076	0.061	4.851	7.423	
Orkney Islands	0.188	0.015	0.000	0.012	0.000	0.096	0.000	0.011	0.000	0.000	0.004	0.015	0.126	0.467	
Perth & Kinross	0.811	0.106	0.000	0.053	0.000	0.778	0.000	0.079	0.000	-0.923	0.025	0.027	1.369	2.325	
Renfrewshire	1.234	0.137	1.000	0.065	0.000	0.397	0.000	0.081	-0.256	-1.212	0.036	0.030	2.752	4.264	
Scottish Borders	0.465	0.088	0.000	0.037	0.115	0.669	0.000	0.061	0.000	-0.583	0.022	0.020	1.129	2.023	
Shetland Islands	0.149	0.019	0.000	0.012	0.000	0.108	0.000	0.011	0.000	0.000	0.005	0.015	0.195	0.514	
South Ayrshire	0.784	0.083	0.000	0.042	0.000	0.389	0.000	0.068	-0.142	-0.673	0.023	0.020	1.843	2.437	
South Lanarkshire	1.842	0.257	0.000	0.117	0.000	0.731	0.000	0.147	-0.383	-1.814	0.065	0.057	4.372	5.391	
Stirling	0.907	0.072	0.000	0.038	0.000	0.594	0.000	0.039	0.000	-0.288	0.020	0.017	0.830	2.229	
West Dunbartonshire	0.493	0.073	0.000	0.032	0.000	0.516	0.000	0.044	-0.171	-0.808	0.019	0.017	1.804	2.019	
West Lothian	0.957	0.157	0.000	0.064	0.000	0.378	0.000	0.060	0.000	-0.855	0.037	0.031	1.957	2.786	
Scotland	27.509	4.000	1.000	2.000	0.237	20.000	2.000	2.500	-12.572	-28.288	1.016	1.000	70.200	90.602	

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2013-14
ANNEX E

2013-14

£m Authority	General Capital Grant FC1/2014	Specific Capital Grants	Total Capital Grants - Settlement	Police Reserves	Urban Broadband	Schools Funding	Digital Infrastructure	Revised Total Capital Grants
Aberdeen City	15.807	0.232	16.039	-1.705	2.437	0.000	0.000	16.771
Aberdeenshire	19.928	0.262	20.190	-1.466	0.000	3.938	0.000	22.662
Angus	9.130	0.118	9.248	0.000	0.000	0.000	0.000	9.248
Argyll & Bute	10.152	0.095	10.247	-0.257	0.000	0.000	0.000	9.990
Clackmannanshire	4.065	0.054	4.119	0.000	0.000	0.000	0.000	4.119
Dumfries & Galloway	14.073	0.158	14.231	0.000	0.000	0.000	0.000	14.231
Dundee City	12.976	1.227	14.203	0.000	0.000	0.000	0.000	14.203
East Ayrshire	7.397	0.128	7.525	-0.321	0.000	0.000	0.000	7.204
East Dunbartonshire	6.642	0.112	6.754	-0.270	0.000	0.000	0.000	6.484
East Lothian	7.422	0.104	7.526	-0.006	0.000	0.000	0.000	7.520
East Renfrewshire	5.204	0.096	5.300	-0.230	0.000	0.508	0.000	5.578
Edinburgh, City of	39.937	22.657	62.594	-0.038	4.977	0.000	0.000	67.533
Eilean Siar	7.019	0.028	7.047	0.000	0.000	0.000	0.000	7.047
Falkirk	9.565	0.164	9.729	0.000	0.000	0.000	0.000	9.729
Fife	23.330	0.39	23.720	0.000	0.000	0.564	0.000	24.284
Glasgow City	50.656	55.17	105.826	-1.713	0.000	0.000	0.000	104.113
Highland	29.909	1.157	31.066	-4.171	0.000	0.000	0.000	26.895
Inverclyde	5.857	0.085	5.942	-0.217	0.000	1.813	0.000	7.538
Midlothian	6.487	0.087	6.574	-0.006	0.000	0.621	0.000	7.189
Moray	33.529	0.094	33.623	-0.605	0.000	0.000	0.000	33.018
North Ayrshire	9.595	0.144	9.739	-0.365	0.000	0.000	0.000	9.374
North Lanarkshire	21.447	1.912	23.359	-0.873	0.000	0.000	0.000	22.486
Orkney Islands	4.774	0.021	4.795	0.000	0.000	1.236	0.000	6.031
Perth & Kinross	11.621	0.158	11.779	0.000	0.236	0.000	0.000	12.015
Renfrewshire	12.435	0.182	12.617	-0.461	0.000	4.416	0.000	16.572
Scottish Borders	12.126	0.121	12.247	-0.008	0.000	0.000	0.000	12.239
Shetland Islands	4.907	0.024	4.931	0.000	0.000	0.000	0.000	4.931
South Ayrshire	8.073	0.119	8.192	-0.312	0.000	0.000	0.000	7.880
South Lanarkshire	20.119	1.498	21.617	-0.835	0.000	0.000	0.000	20.782
Stirling	7.215	0.096	7.311	0.000	0.000	0.027	0.000	7.338
West Dunbartonshire	7.001	0.097	7.098	-0.241	0.000	1.528	0.000	8.385
West Lothian	11.510	0.184	11.694	-0.012	0.000	0.000	0.000	11.682
Undistributed - Councils	0.000	0.002	0.002	0.000	0.000	36.585	14.800	51.387
Councils Total	449.908	86.976	536.884	-14.112	7.650	51.236	14.800	596.458
Fire Boards	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Strathclyde Partnership for Transport	0.000	15.337	15.337	0.000	0.000	0.000	0.000	15.337
Grand Total	449.908	102.313	552.221	-14.112	7.650	51.236	14.800	611.795

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2014-15

2014-15						
Authority	General Capital Grant	Specific Capital Grants	Total Capital Grants	Schools Funding	Digital Infrastructure	Revised Total Capital Grants
Aberdeen City	23.088	0.341	23.429	0.000	0.000	23.429
Aberdeenshire	29.034	0.385	29.419	0.000	0.000	29.419
Angus	12.862	0.173	13.035	0.000	0.000	13.035
Argyll & Bute	14.068	0.140	14.208	0.000	0.000	14.208
Clackmannanshire	5.676	0.079	5.755	0.000	0.000	5.755
Dumfries & Galloway	20.139	0.232	20.371	0.000	0.000	20.371
Dundee City	18.286	0.226	18.512	0.000	0.000	18.512
East Ayrshire	10.580	0.189	10.769	0.000	0.000	10.769
East Dunbartonshire	9.406	0.164	9.570	0.000	0.000	9.570
East Lothian	10.614	0.153	10.767	0.000	0.000	10.767
East Renfrewshire	7.311	0.140	7.451	0.000	0.000	7.451
Edinburgh, City of	50.658	33.274	83.932	0.000	0.000	83.932
Eilean Siar	8.719	0.041	8.760	0.000	0.000	8.760
Falkirk	13.933	0.240	14.173	0.000	0.000	14.173
Fife	34.556	0.573	35.129	0.000	0.000	35.129
Glasgow City	69.758	76.959	146.717	0.000	0.000	146.717
Highland	46.290	0.348	46.638	0.000	0.000	46.638
Inverclyde	8.251	0.125	8.376	0.000	0.000	8.376
Midlothian	9.258	0.127	9.385	0.000	0.000	9.385
Moray	25.883	0.138	26.021	0.000	0.000	26.021
North Ayrshire	13.864	0.212	14.076	0.000	0.000	14.076
North Lanarkshire	32.083	0.512	32.595	0.000	0.000	32.595
Orkney Islands	6.458	0.032	6.490	0.000	0.000	6.490
Perth & Kinross	16.725	0.232	16.957	0.000	0.000	16.957
Renfrewshire	16.869	0.267	17.136	0.000	0.000	17.136
Scottish Borders	14.922	0.177	15.099	0.000	0.000	15.099
Shetland Islands	6.717	0.035	6.752	0.000	0.000	6.752
South Ayrshire	11.450	0.175	11.625	0.000	0.000	11.625
South Lanarkshire	29.959	0.489	30.448	0.000	0.000	30.448
Stirling	10.144	0.141	10.285	0.000	0.000	10.285
West Dunbartonshire	9.294	0.142	9.436	0.000	0.000	9.436
West Lothian	16.105	0.270	16.375	0.000	0.000	16.375
Undistributed - Councils	10.014	10.991	21.005	50.500	20.200	91.705
Councils Total	622.975	127.722	750.697	50.500	20.200	821.397
Strathclyde Partnership for Transport	0.000	22.524	22.524	0.000	0.000	22.524
Grand Total	622.975	150.246	773.221	50.500	20.200	843.921