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Local Government Finance Circular No. 1/2022

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A36630002
2 March 2022

Dear Chief Executive/Director of Finance

- 1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2022 – SETTLEMENT FOR 2022-23 AND REDETERMINATIONS FOR 2021-2022**
- 2. NON-DOMESTIC RATES FOR 2022-2023**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2022. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2022-23, and the changes made to amounts payable to each authority for 2021-22 since the 2021 Order.

2. This Circular provides a summary of the 2022-23 figures (and the revised revenue allocations for 2021-22) which have been updated from those contained in Local Government Finance Circular No. 9/2021. The total 2022-23 funding changes from Finance Circular 9/2021 are detailed in Annex A.

3. The Cabinet Secretary for Finance and Economy wrote to the COSLA President, copied to all Council Leaders on 9 December 2021 providing details of the proposed settlement. The Scottish Government requires local authorities to deliver on the full package of agreed measures as set out in the letter, including the shared priorities which will improve outcomes for local people.

4. The total overall funding package for 2022-23 now includes:

- Real terms growth to the overall settlement;
- An increase of £120 million in the core budget in cash terms;
- £353.9 million previously announced for Health and Social Care integration;
- £174.5 million for continued delivery of the real Living Wage within Health and Social Care;
- £15 million for uprating of free personal and nursing care payments;
- £20.4 million for implementation of the Carers Act;
- Additional investment of £124 million to provide care at home;

- £20 million to support Interim Care;
- An additional £200 million to support investment in health and social care;
- £145 million for Additional Teachers and Support Staff;
- Funding for 100 day commitments including the removal of curriculum and music tuition charges and expanded School Clothing Grant;
- £68.2 million for Child Bridging Payments; and
- An extra £64 million revenue and £30 million of capital funding to support the expansion of Free School Meals.

5. The Cabinet Secretary for Finance and Economy also announced a £290 million cost of living support package at Stage 3 of the Budget Bill on 10 February. £280 million will be utilised to provide £150 to every household receiving a Council Tax Reduction, irrespective of what band their property is in, and £150 to all other households living in a property in band A to D. The Scottish Government will provide £249.5 million in April to allow a direct payment or credit to council tax bills to be made according with the agreed guidance. The undistributed sum of £30.4 million will be distributed based on actual payments made and included in the 2023 Order as agreed by COSLA Leaders. It should be noted that while £249.5 million has been included in today's Order, it has been excluded from the annexes below, (other than it being shown separately in Annex B as the funding is not being treated as part of the 2022-23 local government finance settlement.

6. On a point of clarification in respect of the additional 2022-23 health and social care funding which is set out above you should note that any new money allocated in 2022-23 is excluded from the calculation of the main funding Floor which ensures that all 32 local authorities will receive their full formula share of all the additional health and social care funding. For previous years as the health and social care is included in the block grant it is therefore not separately identifiable. The process for calculating the impact of the Floor, agreed with COSLA, does not allow for individual general funding allocations within the block grant (other than a change in quantum) to be excluded.

7. Alongside the funding set out in this Circular, it should be noted that there are a number of further funding streams outwith the local government finance settlement for particular policy initiatives which benefit local government services. Table 5.17 in the Scottish Government's "Budget Document: 2022-23", which was published on 9 December 2022, provides further details of these funding streams.

8. On 15 March the Local Government, Housing and Planning Committee will consider the draft Local Authority (Capital Finance And Accounting) (Scotland) (Coronavirus) Amendment Regulations 2022 which will extend the loans fund repayment holiday flexibility for a further year. This extension will deliver the request of Directors of Finance to allow local authorities to choose to utilise this flexibility in 2022-23 if this has not already been utilised in either of the preceding two financial years. The amendments also deliver an extension to the audit completion deadline for the 2021-22 annual accounts of local authorities from 30 September 2022 to 30 November 2022.

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: 2022-23 and changes in 2021-22;
- Part B: Local Government Finance Settlement – Capital: 2022-23;
- Part C: Non-Domestic Rates for 2022-23.

The various Annexes included in this Circular are as follows:

- Annex A: All Scotland Aggregated Funding Totals 2021-23;
- Annex B: Individual Revenue Allocations for 2022-23;
- Annex C: Revised Individual Revenue Allocations for 2021-22;
- Annex D: Explanatory Notes on the Revenue Distribution;
- Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2022-23;
- Annex F: Floor calculation for 2022-23;
- Annex G: Redeterminations of Individual Revenue funding for 2021-22;
- Annex H: 2008-23 Changes Column;
- Annex I: General Capital Grant and Specific Capital Grants 2022-23;
- Annex J: General Capital Grant – Flood Allocations Per Local Authority 2022-23; and
- Annex K: Total Local Government Funding Settlement 2022-23.

Part A: Local Government Finance Settlement - Revenue: 2022-23 and changes in 2021-22

10. This Finance Circular sets out the distribution of revenue funding allocations for 2022-23. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2021-23.

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 2022-23 and 2021-22. 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.

12. Annex E gives a breakdown of the provisional individual council shares of all the estimated ring-fenced revenue grant allocations for 2022-23.

13. The calculation and effects of the main floor adjustment for 2022-23, which provided councils with a maximum decrease in the funding used in the calculation of the main floor was set at minus 0.42%, 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

14. This Circular confirms the continuation of the **85% funding floor** for 2022-23. 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.

15. This Local Government Finance Circular provides details of 2021-22 redeterminations at **Annex G** for the General Revenue Grant, both core settlement and COVID-19 related. It should be noted that only the core settlement additions have been included in the revised 2021-22 settlement set out in Annex A and Annex C.

16. **Annex H** summarises the column within the settlement titled 2008-23 Changes Column.

17. **Part B: Local Government Finance Settlement – Capital Grants 2022-23**

18. In 2022-23 the Local Government Settlement provides capital grants totalling £684.6 million. This is made up of General Capital Grant totalling £545.5 million and Specific Capital Grants totalling £139.1 million.

19. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2022-23. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.

20. 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.

21. **Annex K** summarises the Local Government Finance Settlement for 2022-23.

Part C: Non-Domestic Rates for 2022-23

22. The Distributable Amount of Non-Domestic Rates Income for 2022-23 has been set at £2,766 million. This figure uses the latest forecast of net income from non-domestic rates in 2022-23 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2021-22. 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 2022-23 has been based on the amount each Council estimates that it will collect (based on the 2021-22 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.

23. The 2022-23 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 49.8 pence. Two additional rates are levied on properties with a rateable value over £51,000 (51.1 pence) and £95,000 (52.4 pence) respectively.

24. The Scottish Budget 2022-23 also introduces the following policies:

- 50% Retail, Hospitality and Leisure relief for the first three months of 2022-23, capped at £27,500 per ratepayer
- Business Growth Accelerator relief will be expanded by making increases in rateable value due to the installation of solar panels a qualifying improvement eligible for relief from 1 April 2022
- Enterprise Areas relief will be extended for one year to 31 March 2023.

25. The Scottish Budget 2022-23 maintains the following reliefs which are set annually:

- Small Business Bonus Scheme relief, which lifts over 111,000 properties out of rates altogether as at 1 June 2021; and
- Transitional Relief, which caps annual rates bill increases at 12.5% in real terms for Aberdeen City and Aberdeenshire offices and for all but the very largest hospitality properties across Scotland.

26. The following reliefs will also be maintained: day nursery relief, disabled rates relief, district heating relief, empty property relief, Fresh Start 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. Charitable rates relief will also be maintained, however from 1 April 2022 mainstream independent schools will no longer be eligible for this relief, as recommended by the independent Barclay Review of Non-Domestic Rates in 2017.

27. The Barclay Review also recommended that: “To counter a known avoidance tactic for second homes, owners or occupiers of self-catering properties must prove an intention let for 140 days in the year and evidence of actual letting for 70 days.” This policy will be implemented on 1 April 2022, from which point self-catering premises will be required to meet these criteria. Councils will have discretion in the event of exceptional circumstances, which lead to the criteria not being met, to determine that a property can continue to be treated as a self-catering premises.

28. We have laid legislation to help local authorities tackle a known avoidance tactic on empty non-domestic properties. From 1 April 2022, this policy will provide local authorities with the discretion, in prescribed circumstances, to restrict the awarding of 100% empty property rates relief where the occupier has entered insolvency, compulsorily (by the court) or voluntarily. This will deliver greater fiscal empowerment for councils in advance of the devolution of empty property relief in April 2023.

29. NDR reliefs, like other subsidy or support measures, may be subject to the conditions set out in the EU-UK Trade and Cooperation Agreement, which in certain cases limits sectoral public subsidisation to 325,000 Special Drawing Rights (equivalent to approximately £335,000) over any period of three fiscal years.

30. Councils may also offer their own local reliefs under the Community Empowerment (Scotland) Act 2015.

31. Information on the Business Rates Incentivisation Scheme (BRIS) will be set out later.

Enquiries relating to this Circular

32. 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:

Mirren Kelly
Mirren@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

33. 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

Ellen Leaver

Deputy Director, Local Government & Analytical Services Division

	2021-22	2022-23
	£ million	£ million
Revenue Funding		
General Resource Grant	8682.461	8449.650
Non Domestic Rate Income	2090.000	2766.000
Specific Revenue Grants	776.081	784.983
Total Revenue	11,548.542	12,000.633
<i>less</i> Redress Top-Slice	0.000	5.000
Net Total Revenue	11,548.542	11,995.633
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	35.369	13.620
<i>less</i> Gaelic	0.163	0.103
<i>less</i> Pupil Equity Fund	0.000	10.000
<i>less</i> Customer First Top-up	0.010	1.410
<i>less</i> Support for Ferries	0.000	1.000
<i>less</i> SCP Bridging Payments	0.000	21.957
<i>less</i> Removal of Curriculum Charges	0.000	0.679
<i>less</i> Removal of Music Tuition Charges	0.000	2.091
<i>less</i> Educational Psychology Trainees	0.000	0.450
<i>Total Undistributed Revenue Funding</i>	<i>35.542</i>	<i>88.910</i>
Distributable Revenue Funding	11,513.000	11,906.723
Capital Funding		
General Capital Grant	509.931	545.537
Specific Capital Grants	123.777	123.777
Distributed to SPT	15.327	15.327
Total Capital	649.035	684.641
Total Funding	12,197.577	12,685.274
2022-23 RECONCILIATION FROM FINANCE CIRCULAR 9/2021		
General Resource Grant		8,307.650
Additional In Year Funding		120.000
Social Work Capacity in Adult Services		22.000
Revised General Resource Grant		8,449.650
Revised Total Revenue		12,000.633
General Capital Grant		540.537
Renewal of Play Parks		5.000
Revised General Capital Grant Circular		545.537
TOTAL SETTLEMENT FINANCE CIRCULAR 1/2022	12,198.013	12,685.274

INDIVIDUAL REVENUE ALLOCATIONS 2022-23

ANNEX B

£million	Expenditure				Funding								£150 Cost of Living Support £m
	1	2	3	4	5	6	7	8	9	10	11	13	
	Updated Service Provision £m	2008-23 Changes £m	Loan Charges/ PPP/ LPFS £m	Main Floor £m	Total Estimated Expenditure £m	Assumed Council Tax contribution £m	Total Ring-fenced Grants £m	Non Domestic Rates £m	General Revenue Funding £m	Total £m	85% floor £m	Revised Total £m	
Aberdeen City	473.290	18.816	17.891	-6.589	503.408	93.626	28.831	268.557	112.394	409.782	0.000	409.782	10.396
Aberdeenshire	600.349	23.971	18.838	-8.607	634.552	113.278	33.562	138.786	348.927	521.274	0.000	521.274	8.902
Angus	274.637	10.891	11.249	-3.376	293.401	44.383	15.010	26.160	207.848	249.018	0.000	249.018	5.678
Argyll & Bute	233.874	9.332	9.037	15.850	268.093	39.931	12.186	33.179	182.797	228.162	0.000	228.162	4.016
Clackmannanshire	127.361	5.053	4.595	-1.828	135.180	19.572	8.045	18.065	89.498	115.608	0.000	115.608	2.455
Dumfries & Galloway	377.333	14.950	15.126	-3.287	404.122	59.603	18.545	51.388	274.586	344.519	0.000	344.519	7.293
Dundee City	378.345	14.994	5.762	3.124	402.225	47.795	23.184	35.496	295.750	354.430	0.000	354.430	7.831
East Ayrshire	307.647	12.192	9.710	-4.582	324.967	42.949	18.810	23.226	239.982	282.018	0.000	282.018	6.300
East Dunbartonshire	267.820	10.674	3.961	-3.700	278.755	51.034	12.364	17.675	197.682	227.721	0.000	227.721	3.036
East Lothian	250.833	9.982	3.684	-3.451	261.047	47.700	13.605	28.686	171.056	213.347	0.000	213.347	4.339
East Renfrewshire	242.671	9.681	9.020	-3.271	258.102	43.756	9.951	9.574	194.821	214.346	0.000	214.346	2.452
Edinburgh, City of	1,055.373	41.960	23.165	9.231	1,129.729	224.483	56.739	249.861	598.646	905.246	10.116	915.362	20.294
Eilean Siar	87.893	3.520	6.824	17.984	116.221	9.602	4.346	8.149	94.124	106.619	0.000	106.619	1.551
Falkirk	374.492	14.853	19.163	-5.415	403.094	59.717	23.131	80.433	239.813	343.377	0.000	343.377	7.667
Fife	887.593	35.166	30.245	-13.035	939.969	141.061	52.847	179.675	566.386	798.908	0.000	798.908	17.390
Glasgow City	1,554.519	61.583	36.258	42.849	1,695.208	217.525	100.324	296.203	1,081.156	1,477.683	0.000	1,477.683	32.958
Highland	593.564	23.612	30.254	-2.212	645.218	98.460	32.673	141.565	372.520	546.758	0.000	546.758	11.075
Inverclyde	203.972	8.076	9.993	2.258	224.299	27.699	11.315	15.906	169.379	196.600	0.000	196.600	4.126
Midlothian	224.607	8.948	6.337	-3.088	236.804	37.780	14.835	24.895	159.294	199.024	0.000	199.024	4.073
Moray	218.589	8.683	8.194	-3.253	232.212	34.745	12.020	54.575	130.872	197.467	0.000	197.467	4.490
North Ayrshire	352.420	13.950	5.730	8.084	380.183	50.154	20.057	37.745	272.228	330.029	0.000	330.029	7.019
North Lanarkshire	840.898	33.418	9.853	-12.171	871.998	117.725	49.382	111.737	593.154	754.273	0.000	754.273	16.995
Orkney Islands	86.682	3.510	5.605	-1.330	94.467	8.243	15.527	12.954	57.743	86.224	0.000	86.224	1.160
Perth & Kinross	353.975	14.074	11.853	-4.793	375.109	66.803	17.194	46.141	244.970	308.306	0.000	308.306	6.140
Renfrewshire	435.674	17.310	7.705	-6.131	454.558	71.555	25.589	108.076	249.338	383.003	0.000	383.003	8.747
Scottish Borders	282.385	11.220	12.405	-3.539	302.472	48.476	15.017	35.294	203.685	253.996	0.000	253.996	5.406
Shetland Islands	95.075	3.861	5.943	4.690	109.570	8.300	20.722	35.322	45.226	101.270	0.000	101.270	1.179
South Ayrshire	279.951	11.085	8.904	-4.041	295.899	48.255	13.887	30.913	202.844	247.644	0.000	247.644	4.958
South Lanarkshire	771.284	30.614	9.939	-1.429	810.408	126.650	43.109	422.591	218.058	683.758	0.000	683.758	15.218
Stirling	226.914	9.060	10.795	-3.309	243.460	39.162	12.665	35.942	155.691	204.298	0.000	204.298	3.063
West Dunbartonshire	239.820	9.504	3.601	4.739	257.664	33.568	13.817	107.740	102.538	224.096	0.000	224.096	5.039
West Lothian	431.259	17.118	12.292	-6.375	454.295	66.492	24.590	79.491	283.722	387.803	0.000	387.803	8.289
Scotland	13,131.098	521.659	383.931	0.000	14,036.689	2,140.082	773.879	2,766.000	8,356.727	11,896.607	10.116	11,906.723	249.534

REVISED INDIVIDUAL REVENUE ALLOCATIONS 2021-22

ANNEX C

£million	Expenditure					Funding								Circular 5/2021 Non-Recurring Covid £m	Circular 1/2022 Non-Recurring Covid £m
	1	2	3	4	5	6	7	8	9	10	11	12	13		
	Updated Service Provision £m	2008-22 Changes £m	Loan Charges/ PPP/ LPFS £m	Main Floor £m	Total Estimated Expenditure £m	Assumed Council Tax contribution £m	Total Ring- fenced Grants £m	Non Domestic Rates £m	General Revenue Funding £m	Total £m	85% floor £m	Council Tax Freeze £m	Revised Total £m		
Aberdeen City	451.330	15.667	18.624	-0.354	485.266	93.989	32.243	202.923	156.111	391.277	0.000	4.206	395.483	9.195	8.762
Aberdeenshire	575.532	21.301	19.474	-7.332	608.975	111.729	34.455	104.867	357.923	497.246	0.000	4.715	501.961	12.501	9.884
Angus	263.314	9.637	11.591	-3.419	281.123	43.972	13.854	19.766	203.530	237.151	0.000	1.727	238.877	5.656	5.064
Argyll & Bute	227.197	7.854	9.313	15.222	259.586	39.450	12.302	25.070	182.765	220.136	0.000	1.762	221.899	4.609	4.006
Clackmannanshire	122.458	4.088	4.747	-0.594	130.700	19.547	7.444	13.650	90.058	111.153	0.000	0.829	111.982	2.399	2.637
Dumfries & Galloway	362.458	12.974	15.653	-2.800	388.285	59.355	16.943	38.830	273.157	328.930	0.000	2.364	331.294	7.614	7.199
Dundee City	368.476	12.222	5.967	5.215	391.880	47.379	24.863	26.821	292.818	344.501	0.000	2.123	346.624	7.173	8.149
East Ayrshire	295.628	10.120	10.101	-3.872	311.978	42.537	18.747	17.550	233.143	269.441	0.000	1.903	271.344	5.939	6.260
East Dunbartonshire	259.828	9.176	4.100	-2.425	270.678	50.689	13.291	13.355	193.344	219.989	0.000	2.153	222.142	5.385	4.338
East Lothian	239.603	8.550	3.813	-1.947	250.019	46.349	14.743	21.675	167.252	203.670	0.000	1.948	205.618	5.018	4.459
East Renfrewshire	233.636	8.667	9.164	-1.799	249.669	43.195	8.506	7.234	190.734	206.474	0.000	1.802	208.276	5.087	3.960
Edinburgh, City of	1,008.618	34.955	23.755	10.499	1,077.827	222.915	61.959	188.796	604.157	854.912	8.409	9.615	872.936	20.515	20.194
Eilean Siar	87.037	3.383	7.071	16.347	113.838	9.544	4.497	6.157	93.640	104.294	0.000	0.372	104.666	1.985	1.394
Falkirk	362.844	12.761	19.582	-4.157	391.030	59.394	24.798	60.775	246.063	331.636	0.000	2.358	333.994	7.489	7.224
Fife	851.392	30.195	31.534	-11.004	902.118	140.079	51.131	135.763	575.144	762.039	0.000	5.829	767.867	17.721	17.193
Glasgow City	1,499.752	49.479	90.881	4.170	1,644.282	215.650	94.552	223.812	1,110.268	1,428.632	0.000	9.671	1,438.303	29.039	36.592
Highland	572.713	20.526	31.353	-1.010	623.583	97.845	33.620	106.967	385.151	525.738	0.000	4.231	529.969	12.047	10.716
Inverclyde	197.649	6.603	10.359	3.047	217.658	27.533	12.454	12.019	165.652	190.125	0.000	1.198	191.323	3.875	4.219
Midlothian	214.761	7.449	6.450	-0.001	228.658	36.786	16.548	18.811	156.514	191.872	0.000	1.663	193.536	4.372	4.035
Moray	209.728	7.609	8.484	-2.731	223.090	34.539	13.091	41.237	134.223	188.551	0.000	1.482	190.033	4.466	3.735
North Ayrshire	340.487	11.468	6.918	8.508	367.381	49.870	20.980	28.520	268.011	317.511	0.000	2.182	319.693	6.731	7.588
North Lanarkshire	815.507	28.097	10.197	-10.308	843.493	117.132	51.025	84.429	590.907	726.361	0.000	4.640	731.000	16.490	17.527
Orkney Islands	85.130	3.090	5.824	-1.204	92.839	8.146	10.593	9.788	64.312	84.693	0.000	0.319	85.012	1.813	1.137
Perth & Kinross	338.164	12.303	12.247	-4.225	358.489	65.922	16.920	34.864	240.783	292.567	0.000	2.817	295.384	7.220	5.904
Renfrewshire	420.657	14.284	7.979	-3.013	439.907	70.931	28.742	81.663	258.571	368.976	0.000	3.019	371.996	8.383	8.822
Scottish Borders	271.907	9.809	12.894	-3.539	291.071	47.999	15.168	26.668	201.236	243.072	0.000	1.955	245.027	5.757	5.069
Shetland Islands	92.050	3.347	7.162	4.984	107.543	8.234	14.307	26.690	58.312	99.309	0.000	0.323	99.632	1.964	1.196
South Ayrshire	267.402	9.373	9.199	-3.381	282.592	48.033	13.388	23.358	197.813	234.559	0.000	2.102	236.661	5.501	5.371
South Lanarkshire	739.981	26.119	10.285	3.745	780.129	125.178	43.734	319.312	291.905	654.951	0.000	4.882	659.833	15.329	15.706
Stirling	219.395	7.703	11.112	-2.572	235.638	38.914	14.233	27.158	155.333	196.724	0.000	1.690	198.414	4.521	3.913
West Dunbartonshire	233.591	7.648	3.726	5.350	250.315	33.812	14.097	81.408	120.997	216.503	0.000	1.423	217.925	4.488	5.116
West Lothian	414.995	14.854	12.669	-5.401	437.118	65.519	22.689	60.063	288.846	371.599	0.000	2.699	374.298	8.718	8.548
Scotland	12,643.220	441.310	452.228	0.000	13,536.757	2,122.166	775.918	2,090.000	8,548.673	11,414.591	8.409	90.000	11,513.001	259.000	255.917

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 - 2023 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 2021-22 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 2022-23.

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	Pupil Equity Fund (PEF)	Criminal Justice Social Work	Early Learning and Childcare Expansion	ELC Deferral Pilots	Inter-Island Ferries
	£m	£m	£m	£m	£m	£m
Aberdeen City	0.092	3.049	3.953	20.537	1.200	0.000
Aberdeenshire	0.000	2.852	2.817	27.893	0.000	0.000
Angus	0.023	2.141	1.628	10.518	0.700	0.000
Argyll & Bute	0.365	1.304	0.984	7.964	0.300	1.269
Clackmannanshire	0.002	1.498	1.117	5.128	0.300	0.000
Dumfries & Galloway	0.000	2.813	2.521	13.212	0.000	0.000
Dundee City	0.000	4.968	3.551	14.665	0.000	0.000
East Ayrshire	0.144	3.434	2.108	13.124	0.000	0.000
East Dunbartonshire	0.077	1.631	0.791	9.865	0.000	0.000
East Lothian	0.008	1.582	1.068	10.946	0.000	0.000
East Renfrewshire	0.012	1.326	0.614	7.998	0.000	0.000
Edinburgh, City of	0.320	7.121	7.984	41.314	0.000	0.000
Eilean Siar	0.965	0.287	0.294	2.799	0.000	0.000
Falkirk	0.014	3.587	2.684	16.046	0.800	0.000
Fife	0.010	9.684	6.105	35.448	1.600	0.000
Glasgow City	0.560	21.760	15.519	59.685	2.800	0.000
Highland	0.910	3.928	3.239	23.906	0.000	0.690
Inverclyde	0.068	2.349	1.300	7.598	0.000	0.000
Midlothian	0.007	2.166	1.251	11.411	0.000	0.000
Moray	0.003	1.367	1.291	9.359	0.000	0.000
North Ayrshire	0.090	4.212	2.662	13.093	0.000	0.000
North Lanarkshire	0.265	8.930	5.345	34.842	0.000	0.000
Orkney Islands	0.000	0.233	0.235	2.213	0.000	12.847
Perth & Kinross	0.104	1.665	1.831	13.594	0.000	0.000
Renfrewshire	0.016	4.274	2.583	18.716	0.000	0.000
Scottish Borders	0.001	1.763	1.256	11.497	0.500	0.000
Shetland Islands	0.000	0.223	0.252	2.758	0.200	17.289
South Ayrshire	0.015	2.351	1.729	9.792	0.000	0.000
South Lanarkshire	0.170	8.098	4.412	30.428	0.000	0.000
Stirling	0.115	1.390	1.239	9.421	0.500	0.000
West Dunbartonshire	0.015	3.104	1.631	9.067	0.000	0.000
West Lothian	0.008	4.910	2.455	17.217	0.000	0.000
Scotland	4.379	120.000	86.450	522.056	8.900	32.095

Notes: These figures represent the best estimates used in the calculation of the 2022-23 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 2022-23 are still being prepared by the Scottish Government. The figures refer to local authority PEF allocations in the 2021-22 financial year, less the one-off Pupil Premium which will not be repeated in 2022-23.

The distribution of the Inter-Island Ferries has also necessarily used estimated figures and currently excludes £1 million previously paid in respect of Orkney Transport.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Moray	151.676	2.87%	-3.253	148.423	0.66%
Orkney Islands	61.991	2.59%	-1.330	60.661	0.39%
West Lothian	297.202	2.53%	-6.375	290.827	0.33%
South Ayrshire	188.393	2.52%	-4.041	184.352	0.32%
Fife	607.734	2.48%	-13.035	594.699	0.28%
North Lanarkshire	567.442	2.48%	-12.171	555.271	0.28%
East Ayrshire	213.609	2.47%	-4.582	209.027	0.27%
East Lothian	160.913	2.40%	-3.451	157.462	0.20%
Aberdeenshire	401.261	2.26%	-8.607	392.655	0.06%
Midlothian	143.954	2.21%	-3.088	140.866	0.02%
Aberdeen City	307.182	2.16%	-6.589	300.593	-0.03%
Stirling	154.279	2.13%	-3.309	150.970	-0.06%
Clackmannanshire	85.233	2.08%	-1.828	83.405	-0.11%
East Dunbartonshire	172.518	2.04%	-3.700	168.817	-0.15%
Renfrewshire	285.825	2.03%	-6.131	279.695	-0.16%
Falkirk	252.447	1.94%	-5.415	247.032	-0.25%
Angus	187.652	1.41%	-3.376	184.276	-0.42%
Argyll & Bute	156.808	-9.56%	15.850	172.659	-0.42%
Dumfries & Galloway	260.988	0.85%	-3.287	257.701	-0.42%
Dundee City	257.742	-1.61%	3.124	260.865	-0.42%
East Renfrewshire	165.053	1.59%	-3.271	161.783	-0.42%
Edinburgh (City of)	649.837	-1.81%	9.231	659.068	-0.42%
Eilean Siar	71.332	-20.47%	17.984	89.316	-0.42%
Glasgow City	1,059.501	-4.29%	42.849	1,102.350	-0.42%
Highland	416.878	0.11%	-2.212	414.666	-0.42%
Inverclyde	144.519	-1.95%	2.258	146.777	-0.42%
North Ayrshire	238.224	-3.69%	8.084	246.308	-0.42%
Perth & Kinross	232.646	1.68%	-4.793	227.854	-0.42%
Scottish Borders	193.898	1.43%	-3.539	190.359	-0.42%
Shetland Islands	66.893	-6.94%	4.690	71.583	-0.42%
South Lanarkshire	506.612	-0.14%	-1.429	505.183	-0.42%
West Dunbartonshire	158.153	-3.32%	4.739	162.893	-0.42%
Scotland	8,818.397	-0.17%	0.000	8,818.397	-0.17%

The annual change in the Grant for Floor Funding was -0.17% and as a result of the floor being set at -0.25 below this annual change the maximum decrease in the Grant for floor was set at -0.42%

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2021-22 - GENERAL

ANNEX G

GENERAL FUNDING	Living Wage Health and Social Care	Additional GRG Funding	Teacher Induction Scheme Amendment Glasgow Only	Free Child Burials	Summer of Play: Activities for Children & Young People	Phase 1: Universal Free School Meals	Phase 2: Free School Meal Holiday Support	Correction Educational Psychologists	Teacher Induction Scheme - admin costs	School Clothing Grant	Removal of Fees for Instrumental Music Tuition
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	1.132	1.420	0.000	0.011	0.418	1.043	0.585	0.000	-0.005	0.175	0.298
Aberdeenshire	1.250	1.931	0.000	0.016	0.562	1.653	0.573	-0.001	-0.007	0.176	0.351
Angus	0.723	0.873	0.000	0.006	0.335	0.620	0.372	0.000	-0.003	0.118	0.109
Argyll & Bute	0.553	0.712	0.000	0.004	0.232	0.425	0.205	0.000	-0.003	0.079	0.060
Clackmannanshire	0.281	0.371	0.000	0.003	0.162	0.267	0.245	0.000	-0.001	0.064	0.078
Dumfries & Galloway	1.004	1.176	0.000	0.007	0.529	0.714	0.529	0.000	-0.004	0.172	0.089
Dundee City	0.906	1.108	0.000	0.007	0.432	0.665	0.885	0.000	-0.004	0.176	0.087
East Ayrshire	0.728	0.917	0.000	0.007	0.405	0.619	0.583	0.000	-0.003	0.168	0.077
East Dunbartonshire	0.599	0.832	0.000	0.006	0.184	0.722	0.290	0.000	-0.003	0.072	0.142
East Lothian	0.582	0.775	0.000	0.006	0.277	0.654	0.294	0.000	-0.002	0.105	0.160
East Renfrewshire	0.508	0.786	0.000	0.006	0.187	0.777	0.231	0.000	-0.003	0.071	0.227
Edinburgh, City of	2.569	3.168	0.000	0.025	0.846	2.303	1.241	0.000	-0.010	0.346	0.247
Eilean Siar	0.201	0.307	0.000	0.002	0.078	0.139	0.063	0.000	-0.001	0.021	0.016
Falkirk	0.883	1.157	0.000	0.009	0.443	0.872	0.717	0.000	-0.004	0.175	0.104
Fife	2.116	2.737	0.000	0.020	1.160	1.956	1.679	-0.001	-0.010	0.458	0.370
Glasgow City	3.488	4.485	0.087	0.031	2.250	2.462	4.068	-0.001	-0.016	0.968	0.334
Highland	1.350	1.860	0.000	0.013	0.721	1.255	0.722	0.000	-0.006	0.232	0.732
Inverclyde	0.522	0.598	0.000	0.004	0.201	0.325	0.532	0.000	-0.002	0.081	0.047
Midlothian	0.457	0.675	0.000	0.005	0.252	0.594	0.295	0.000	-0.002	0.094	0.110
Moray	0.562	0.690	0.000	0.005	0.256	0.525	0.250	0.000	-0.002	0.090	0.073
North Ayrshire	0.861	1.039	0.000	0.007	0.452	0.651	0.704	0.000	-0.004	0.186	0.097
North Lanarkshire	1.832	2.547	0.000	0.020	1.104	1.873	1.577	0.000	-0.010	0.448	0.234
Orkney	0.139	0.280	0.000	0.001	0.068	0.120	0.035	0.000	-0.001	0.020	0.013
Perth & Kinross	0.924	1.115	0.000	0.008	0.397	0.775	0.307	0.000	-0.003	0.133	0.222
Renfrewshire	1.031	1.295	0.000	0.010	0.436	0.960	0.771	0.000	-0.005	0.178	0.113
Scottish Borders	0.706	0.889	0.000	0.006	0.353	0.587	0.333	0.000	-0.003	0.119	0.079
Shetland	0.119	0.303	0.000	0.002	0.053	0.150	0.042	-0.001	-0.001	0.013	0.051
South Ayrshire	0.753	0.850	0.000	0.005	0.295	0.556	0.406	0.000	-0.003	0.118	0.068
South Lanarkshire	1.821	2.367	0.000	0.017	0.882	1.716	1.516	0.000	-0.009	0.336	0.214
Stirling	0.489	0.698	0.000	0.005	0.213	0.493	0.256	0.000	-0.002	0.080	0.107
West Dunbartonshire	0.527	0.693	0.000	0.006	0.276	0.479	0.486	0.000	-0.003	0.118	0.059
West Lothian	0.884	1.346	0.000	0.011	0.541	1.050	0.958	0.000	-0.005	0.210	0.305
Scotland	30.500	40.000	0.087	0.290	15.000	28.000	21.750	-0.007	-0.140	5.800	5.273

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2021-22 - GENERAL

ANNEX G (Continued)

GENERAL FUNDING	Removal of Core Curriculum Charges	Additional Funding to Increase Teacher Numbers and Pupil Support Assistants	*Scottish Child Payment Bridging Payments	Implementation of National Trauma Training Programme	Unaccompanied Asylum Seeking Children (UASC)	Scottish Disability Assistance	Mental Health Recovery & Renewal	Care at Home Winter Planning	Interim Care Winter Planning	Funding for Pressures
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.135	1.656	2.507	0.050	0.022	0.031	0.107	2.337	1.507	1.065
Aberdeenshire	0.207	2.644	2.415	0.050	0.044	0.037	0.149	2.632	1.698	1.448
Angus	0.087	1.102	1.441	0.050	0.022	0.024	0.063	1.479	0.954	0.655
Argyll & Bute	0.058	0.794	0.740	0.050	0.011	0.015	0.050	1.129	0.728	0.534
Clackmannanshire	0.038	0.468	0.795	0.050	0.011	0.011	0.025	0.556	0.359	0.278
Dumfries & Galloway	0.106	1.418	2.136	0.050	0.000	0.029	0.088	2.025	1.306	0.882
Dundee City	0.104	1.287	2.949	0.050	0.022	0.040	0.072	1.787	1.153	0.831
East Ayrshire	0.092	1.137	2.126	0.050	0.011	0.022	0.062	1.439	0.929	0.688
East Dunbartonshire	0.099	1.222	1.337	0.050	0.022	0.018	0.051	1.265	0.816	0.624
East Lothian	0.085	1.042	1.128	0.050	0.011	0.018	0.054	1.188	0.767	0.581
East Renfrewshire	0.099	1.220	0.956	0.050	0.022	0.018	0.045	1.089	0.703	0.589
Edinburgh, City of	0.296	3.628	4.512	0.050	0.000	0.029	0.245	5.530	3.567	2.376
Eilean Siar	0.019	0.279	0.130	0.050	0.000	0.010	0.019	0.384	0.248	0.230
Falkirk	0.125	1.544	2.523	0.050	0.022	0.033	0.078	1.758	1.134	0.867
Fife	0.286	3.540	6.301	0.050	0.044	0.083	0.186	4.291	2.768	2.053
Glasgow City	0.401	4.925	16.069	0.050	0.000	0.152	0.314	6.919	4.464	3.364
Highland	0.176	2.306	2.666	0.050	0.033	0.050	0.139	2.730	1.761	1.395
Inverclyde	0.056	0.696	1.377	0.050	0.011	0.020	0.038	1.039	0.670	0.449
Midlothian	0.077	0.930	1.161	0.050	0.011	0.024	0.046	0.934	0.603	0.506
Moray	0.069	0.870	0.842	0.050	0.011	0.015	0.051	1.137	0.734	0.517
North Ayrshire	0.103	1.292	2.673	0.050	0.011	0.028	0.068	1.719	1.109	0.780
North Lanarkshire	0.280	3.469	6.077	0.050	0.033	0.083	0.166	3.597	2.321	1.910
Orkney	0.016	0.241	0.143	0.050	0.000	0.010	0.015	0.271	0.175	0.210
Perth & Kinross	0.104	1.324	1.161	0.050	0.011	0.031	0.083	1.969	1.271	0.836
Renfrewshire	0.136	1.672	2.524	0.050	0.011	0.035	0.086	2.051	1.323	0.971
Scottish Borders	0.082	1.067	1.239	0.050	0.022	0.018	0.066	1.454	0.938	0.667
Shetland	0.019	0.269	0.162	0.050	0.000	0.010	0.015	0.234	0.151	0.227
South Ayrshire	0.081	1.025	1.581	0.050	0.011	0.018	0.057	1.554	1.002	0.637
South Lanarkshire	0.257	3.196	5.332	0.050	0.022	0.083	0.160	3.661	2.362	1.776
Stirling	0.073	0.937	0.894	0.050	0.011	0.013	0.049	1.032	0.666	0.524
West Dunbartonshire	0.071	0.881	1.801	0.050	0.011	0.020	0.044	1.043	0.673	0.520
West Lothian	0.156	1.919	3.059	0.050	0.022	0.044	0.089	1.767	1.140	1.010
Scotland	3.993	50.000	80.755	1.600	0.500	1.072	2.780	62.000	40.000	30.000

*Family Pandemic Payment was merged into the SCP Bridging Payment

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2021-22 - GENERAL

ANNEX G (Continued)

GENERAL FUNDING	Social Care workforce Uplift	Teacher Induction Scheme	Customer First	Dundee to Stansted	Educational Psychology Trainees	Geospatial Services Improvement Service	Whole Family Wellbeing	FWES Employability	Telecare Fire Safety	SNCT	General Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	2.091	0.583	0.000	0.000	0.006	0.000	0.090	1.994	0.038	0.215	19.511
Aberdeenshire	1.633	0.841	0.000	0.000	0.012	0.000	0.076	2.031	0.042	0.275	22.738
Angus	0.912	0.374	0.000	0.000	0.015	0.000	0.054	1.418	0.024	0.125	11.953
Argyll & Bute	0.783	0.276	0.000	0.000	0.000	0.000	0.039	0.954	0.018	0.109	8.553
Clackmannanshire	0.528	0.739	0.000	0.000	0.009	0.000	0.033	0.814	0.009	0.058	6.251
Dumfries & Galloway	1.433	0.951	0.000	0.000	0.000	0.000	0.078	1.746	0.033	0.172	16.669
Dundee City	1.384	1.613	0.000	0.904	0.015	0.000	0.112	2.088	0.029	0.174	18.876
East Ayrshire	0.751	1.786	0.000	0.000	0.015	0.000	0.085	1.576	0.023	0.140	14.433
East Dunbartonshire	0.837	4.000	0.000	0.000	0.015	0.000	0.035	0.750	0.020	0.122	14.128
East Lothian	0.740	1.137	0.000	0.000	0.009	0.000	0.049	1.052	0.019	0.114	10.896
East Renfrewshire	0.741	2.900	0.000	0.000	0.015	0.000	0.029	0.805	0.018	0.110	12.200
Edinburgh, City of	4.260	1.426	0.000	0.000	0.043	0.000	0.204	3.613	0.089	0.482	41.084
Eilean Siar	0.056	0.382	0.000	0.000	0.000	0.000	0.012	0.370	0.006	0.042	3.062
Falkirk	1.243	2.587	0.000	0.000	0.015	0.000	0.083	1.704	0.028	0.171	18.321
Fife	2.869	4.291	0.000	0.000	0.030	0.000	0.203	4.603	0.069	0.403	42.555
Glasgow City	4.590	6.161	0.000	0.000	0.048	0.000	0.549	8.395	0.112	0.709	75.379
Highland	1.827	1.085	0.000	0.000	0.006	0.000	0.105	2.169	0.044	0.273	23.694
Inverclyde	0.567	0.946	0.000	0.000	0.015	0.000	0.064	1.035	0.017	0.094	9.451
Midlothian	0.751	1.052	0.000	0.000	0.015	0.000	0.045	1.030	0.015	0.102	9.832
Moray	0.450	1.565	0.000	0.000	0.000	0.000	0.037	0.960	0.018	0.099	9.875
North Ayrshire	0.866	1.158	0.000	0.000	0.024	0.000	0.106	1.645	0.028	0.162	15.815
North Lanarkshire	2.213	3.742	1.400	0.000	0.024	0.120	0.233	4.040	0.058	0.386	39.828
Orkney	0.112	0.078	0.000	0.000	0.000	0.000	0.007	0.298	0.004	0.041	2.346
Perth & Kinross	1.051	0.510	0.000	0.000	0.006	0.000	0.055	1.581	0.032	0.161	14.114
Renfrewshire	1.184	3.765	0.000	0.000	0.015	0.000	0.106	1.826	0.033	0.199	20.776
Scottish Borders	0.873	0.781	0.000	0.000	0.000	0.000	0.050	1.275	0.023	0.129	11.802
Shetland	0.084	0.083	0.000	0.000	0.000	0.000	0.006	0.271	0.004	0.045	2.360
South Ayrshire	0.964	1.455	0.000	0.000	0.018	0.000	0.063	1.279	0.025	0.127	12.995
South Lanarkshire	2.081	2.220	0.000	0.000	0.033	0.000	0.187	3.332	0.059	0.351	34.022
Stirling	0.702	1.276	0.000	0.000	0.015	0.000	0.037	0.988	0.017	0.104	9.727
West Dunbartonshire	0.580	0.631	0.000	0.000	0.015	0.000	0.072	1.353	0.017	0.111	10.534
West Lothian	1.044	2.825	0.000	0.000	0.015	0.000	0.096	2.211	0.029	0.196	20.972
Scotland	40.200	53.219	1.400	0.904	0.448	0.120	3.000	59.206	1.000	6.000	584.750

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2021-22 - COVID

ANNEX G (Continued)

2021-2022	Correction - Additional Free School Meals to cover Dec/Jan holidays	Education Recovery	*Family Pandemic Payments	Low Income Pandemic Payments	Local Self-Isolation Assistance Service	Tenant Grant Fund	COVID-19 Business Support Administration Grant 2021-22	Co2 monitors	Financial Insecurity Flexible funding	Business Support & Low Income Household	COVID Total	General + COVID 19 TOTAL
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
COVID 19 FUNDING												
Aberdeen City	-0.166	1.943	0.000	2.430	0.300	0.414	0.157	0.101	0.718	2.865	8.762	28.273
Aberdeenshire	-0.224	2.853	0.000	1.837	0.364	0.293	0.213	0.156	0.727	3.665	9.884	32.622
Angus	-0.125	1.258	0.000	1.288	0.200	0.164	0.063	0.064	0.485	1.667	5.064	17.017
Argyll & Bute	-0.080	0.869	0.000	1.041	0.146	0.098	0.063	0.049	0.371	1.449	4.006	12.559
Clackmannanshire	-0.069	0.590	0.000	0.792	0.091	0.145	0.019	0.028	0.271	0.771	2.637	8.888
Dumfries & Galloway	-0.194	1.643	0.000	2.016	0.282	0.218	0.103	0.083	0.757	2.292	7.199	23.868
Dundee City	-0.288	1.722	0.000	2.688	0.300	0.377	0.063	0.081	0.886	2.320	8.149	27.026
East Ayrshire	-0.202	1.423	0.000	1.909	0.237	0.200	0.054	0.069	0.705	1.866	6.260	20.692
East Dunbartonshire	-0.093	1.319	0.000	0.834	0.137	0.111	0.047	0.069	0.284	1.630	4.338	18.466
East Lothian	-0.098	1.169	0.000	1.004	0.155	0.184	0.051	0.061	0.415	1.517	4.459	15.354
East Renfrewshire	-0.074	1.279	0.000	0.744	0.109	0.086	0.042	0.069	0.236	1.469	3.960	16.160
Edinburgh, City of	-0.333	4.239	0.000	5.474	0.637	1.578	0.336	0.220	1.622	6.421	20.194	61.277
Eilean Siar	-0.024	0.298	0.000	0.310	0.055	0.023	0.019	0.018	0.139	0.556	1.394	4.456
Falkirk	-0.212	1.868	0.000	1.971	0.255	0.229	0.065	0.090	0.672	2.286	7.224	25.544
Fife	-0.557	4.316	0.000	4.698	0.664	0.647	0.167	0.210	1.680	5.368	17.193	59.748
Glasgow City	-1.203	6.982	0.000	13.427	1.292	1.623	0.346	0.321	4.348	9.456	36.592	111.971
Highland	-0.255	2.608	0.000	2.679	0.391	0.312	0.183	0.140	1.019	3.639	10.716	34.410
Inverclyde	-0.162	0.951	0.000	1.345	0.155	0.098	0.028	0.043	0.512	1.249	4.219	13.670
Midlothian	-0.109	1.076	0.000	0.942	0.137	0.166	0.041	0.055	0.368	1.360	4.035	13.867
Moray	-0.088	0.981	0.000	0.838	0.146	0.092	0.055	0.052	0.335	1.325	3.735	13.611
North Ayrshire	-0.209	1.615	0.000	2.441	0.273	0.314	0.055	0.077	0.867	2.154	7.588	23.402
North Lanarkshire	-0.519	4.183	0.000	5.329	0.592	0.592	0.132	0.203	1.866	5.149	17.527	57.354
Orkney	-0.017	0.246	0.000	0.189	0.036	0.022	0.023	0.015	0.074	0.548	1.137	3.483
Perth & Kinross	-0.118	1.448	0.000	1.326	0.228	0.188	0.100	0.079	0.505	2.149	5.904	20.018
Renfrewshire	-0.243	2.041	0.000	2.807	0.309	0.225	0.082	0.099	0.848	2.654	8.822	29.598
Scottish Borders	-0.111	1.199	0.000	1.268	0.191	0.184	0.081	0.064	0.470	1.724	5.069	16.871
Shetland	-0.021	0.281	0.000	0.174	0.036	0.025	0.024	0.017	0.066	0.594	1.196	3.556
South Ayrshire	-0.135	1.204	0.000	1.564	0.200	0.199	0.059	0.060	0.533	1.688	5.371	18.366
South Lanarkshire	-0.470	3.897	0.000	4.690	0.564	0.462	0.150	0.187	1.541	4.685	15.706	49.729
Stirling	-0.086	1.028	0.000	0.889	0.137	0.111	0.065	0.054	0.325	1.390	3.913	13.640
West Dunbartonshire	-0.186	1.111	0.000	1.589	0.182	0.277	0.034	0.053	0.575	1.480	5.116	15.650
West Lothian	-0.279	2.360	0.000	2.234	0.300	0.343	0.082	0.113	0.780	2.615	8.548	29.519
Scotland	-6.950	60.000	0.000	72.767	9.100	10.000	3.000	3.000	25.000	80.000	255.917	840.667

*Family Pandemic Payment was merged into the SCP Bridging Payment

Local Authority	2022-23 GAE plus SINA	Percentage Shares	2008-23 Changes	2008-22 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	347.294	3.62	18.816	15.667	3.149
Aberdeenshire	466.368	4.86	23.971	21.301	2.671
Angus	207.573	2.16	10.891	9.637	1.255
Argyll & Bute	167.313	1.74	9.332	7.854	1.478
Clackmannanshire	89.785	0.94	5.053	4.088	0.964
Dumfries & Galloway	277.990	2.90	14.950	12.974	1.976
Dundee City	265.393	2.77	14.994	12.222	2.772
East Ayrshire	222.421	2.32	12.192	10.120	2.072
East Dunbartonshire	198.890	2.07	10.674	9.176	1.498
East Lothian	189.132	1.97	9.982	8.550	1.432
East Renfrewshire	184.868	1.93	9.681	8.667	1.014
Edinburgh, City of	764.226	7.97	41.960	34.955	7.005
Eilean Siar	69.611	0.73	3.520	3.383	0.137
Falkirk	278.861	2.91	14.853	12.761	2.092
Fife	657.502	6.85	35.166	30.195	4.971
Glasgow City	1077.653	11.24	61.583	49.479	12.104
Highland	442.621	4.61	23.612	20.526	3.086
Inverclyde	143.039	1.49	8.076	6.603	1.473
Midlothian	168.336	1.76	8.948	7.449	1.499
Moray	166.958	1.74	8.683	7.609	1.074
North Ayrshire	248.247	2.59	13.950	11.468	2.481
North Lanarkshire	612.617	6.39	33.418	28.097	5.321
Orkney	59.594	0.62	3.510	3.090	0.420
Perth & Kinross	265.450	2.77	14.074	12.303	1.771
Renfrewshire	315.871	3.29	17.310	14.284	3.026
Scottish Borders	212.488	2.22	11.220	9.809	1.412
Shetland	64.395	0.67	3.861	3.347	0.515
South Ayrshire	202.998	2.12	11.085	9.373	1.712
South Lanarkshire	568.699	5.93	30.614	26.119	4.495
Stirling	168.274	1.75	9.060	7.703	1.357
West Dunbartonshire	164.539	1.72	9.504	7.648	1.856
West Lothian	322.619	3.36	17.118	14.854	2.264
Scotland	9591.627	100.000	521.659	441.310	80.350

2022-23 £m	Capital Settlement 2022-23			Specific grants to be paid in 2022-23				
	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Total
Aberdeen City	18.638	1.003	19.641	0.000	0.000	0.000	1.003	1.003
Aberdeenshire	27.885	1.142	29.027	0.000	0.000	0.000	1.142	1.142
Angus	11.093	0.507	11.600	0.000	0.000	0.000	0.507	0.507
Argyll & Bute	16.716	0.374	17.090	0.000	0.000	0.000	0.374	0.374
Clackmannanshire	4.355	0.225	4.580	0.000	0.000	0.000	0.225	0.225
Dumfries & Galloway	14.179	0.649	14.828	0.000	0.000	0.000	0.649	0.649
Dundee City	13.845	0.651	14.496	0.000	0.000	0.000	0.651	0.651
East Ayrshire	9.764	0.532	10.296	0.000	0.000	0.000	0.532	0.532
East Dunbartonshire	7.553	0.476	8.029	0.000	0.000	0.000	0.476	0.476
East Lothian	9.776	0.472	10.248	0.000	0.000	0.000	0.472	0.472
East Renfrewshire	6.474	0.420	6.894	0.000	0.000	0.000	0.420	0.420
Edinburgh, City of	40.626	30.260	70.886	0.000	0.000	27.950	2.310	30.260
Eilean Siar	8.866	0.116	8.982	0.000	0.000	0.000	0.116	0.116
Falkirk	16.005	0.703	16.708	0.000	0.000	0.000	0.703	0.703
Fife	25.308	3.089	28.397	0.000	1.451	0.000	1.638	3.089
Glasgow City	50.794	69.236	120.030	0.000	2.159	64.295	2.782	69.236
Highland	36.726	1.031	37.757	0.000	0.000	0.000	1.031	1.031
Inverclyde	6.417	0.337	6.754	0.000	0.000	0.000	0.337	0.337
Midlothian	7.318	0.408	7.726	0.000	0.000	0.000	0.408	0.408
Moray	8.797	0.419	9.216	0.000	0.000	0.000	0.419	0.419
North Ayrshire	13.428	1.908	15.336	0.000	1.320	0.000	0.588	1.908
North Lanarkshire	23.681	3.431	27.112	0.000	1.938	0.000	1.493	3.431
Orkney Islands	5.234	0.098	5.332	0.000	0.000	0.000	0.098	0.098
Perth & Kinross	12.016	0.665	12.681	0.000	0.000	0.000	0.665	0.665
Renfrewshire	12.229	0.785	13.014	0.000	0.000	0.000	0.785	0.785
Scottish Borders	20.781	0.504	21.285	0.000	0.000	0.000	0.504	0.504
Shetland Islands	5.814	0.100	5.914	0.000	0.000	0.000	0.100	0.100
South Ayrshire	8.811	0.491	9.302	0.000	0.000	0.000	0.491	0.491
South Lanarkshire	22.720	2.141	24.861	0.000	0.737	0.000	1.404	2.141
Stirling	10.886	0.412	11.298	0.000	0.000	0.000	0.412	0.412
West Dunbartonshire	6.061	0.387	6.448	0.000	0.000	0.000	0.387	0.387
West Lothian	11.740	0.805	12.545	0.000	0.000	0.000	0.805	0.805
Undistributed	51.001	0.000	51.001	0.000	0.000	0.000	0.000	0.000
Councils Total	545.537	123.777	669.314	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	545.537	139.104	684.641	15.327	7.605	92.245	23.927	139.104

Council	Flood Scheme	Total 2022-23
		£m
Aberdeenshire Council	Stonehaven	4.685
Aberdeenshire Council	Huntly	0.000
Angus Council	Arbroath	0.816
Argyll & Bute Council	Campbeltown	2.472
Comhairle nan Eilean Siar	South Fords	-0.820
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	-1.185
Dumfries & Galloway Council	Stranraer work item 4 &6	0.000
Dumfries & Galloway Council	Langholm	0.048
Dumfries & Galloway Council	Newton Stewart/ River Cree	0.118
Dundee City Council	Broughty Ferry	0.004
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	0.720
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	1.314
East Lothian Council	Haddington	-0.008
Falkirk Council	Grangemouth FPS	5.518
Fife Council	Kinness Burn	0.000
Glasgow City Council	White Cart Water Phase 3	0.000
Glasgow City Council	Camlachie Burn	0.000
Highland Council	Smithton and Culloden	-0.148
Highland Council	Caol and Lochyside	6.245
Highland Council	Drumnadrochit	1.789
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	0.478
North Ayrshire Council	Upper Gamock FPS	1.586
North Ayrshire Council	Mill Burn Millport	0.714
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	-0.230
Perth & Kinross Council	Milnathort	-1.246
Perth & Kinross Council	South Kinross	0.159
Perth & Kinross Council	Scone	-0.442
Scottish Borders Council	Hawick	9.555
Stirling Council	Bridge of Allan	0.458
Stirling Council	Stirling	0.658
Stirling Council	Callander	1.365
West Dunbartonshire Council	Gruggies Burn	-1.000
	Total	33.600

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2022-23

ANNEX K

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2022-23 Revenue	General Capital Grant	Specific Grant	Total 2022-23 Capital	2022-23 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	28.831	268.557	112.394	409.782	18.638	1.003	19.641	429.423
Aberdeenshire	33.562	138.786	348.927	521.274	27.885	1.142	29.027	550.301
Angus	15.010	26.160	207.848	249.018	11.093	0.507	11.600	260.618
Argyll & Bute	12.186	33.179	182.797	228.162	16.716	0.374	17.090	245.252
Clackmannanshire	8.045	18.065	89.498	115.608	4.355	0.225	4.580	120.188
Dumfries & Galloway	18.545	51.388	274.586	344.519	14.179	0.649	14.828	359.347
Dundee City	23.184	35.496	295.750	354.430	13.845	0.651	14.496	368.926
East Ayrshire	18.810	23.226	239.982	282.018	9.764	0.532	10.296	292.314
East Dunbartonshire	12.364	17.675	197.682	227.721	7.553	0.476	8.029	235.750
East Lothian	13.605	28.686	171.056	213.347	9.776	0.472	10.248	223.595
East Renfrewshire	9.951	9.574	194.821	214.346	6.474	0.420	6.894	221.240
Edinburgh, City of	56.739	249.861	608.762	915.362	40.626	30.260	70.886	986.248
Eilean Siar	4.346	8.149	94.124	106.619	8.866	0.116	8.982	115.601
Falkirk	23.131	80.433	239.813	343.377	16.005	0.703	16.708	360.085
Fife	52.847	179.675	566.386	798.908	25.308	3.089	28.397	827.305
Glasgow City	100.324	296.203	1,081.156	1,477.683	50.794	69.236	120.030	1,597.713
Highland	32.673	141.565	372.520	546.758	36.726	1.031	37.757	584.515
Inverclyde	11.315	15.906	169.379	196.600	6.417	0.337	6.754	203.354
Midlothian	14.835	24.895	159.294	199.024	7.318	0.408	7.726	206.750
Moray	12.020	54.575	130.872	197.467	8.797	0.419	9.216	206.683
North Ayrshire	20.057	37.745	272.228	330.029	13.428	1.908	15.336	345.365
North Lanarkshire	49.382	111.737	593.154	754.273	23.681	3.431	27.112	781.385
Orkney	15.527	12.954	57.743	86.224	5.234	0.098	5.332	91.556
Perth & Kinross	17.194	46.141	244.970	308.306	12.016	0.665	12.681	320.987
Renfrewshire	25.589	108.076	249.338	383.003	12.229	0.785	13.014	396.017
Scottish Borders	15.017	35.294	203.685	253.996	20.781	0.504	21.285	275.281
Shetland	20.722	35.322	45.226	101.270	5.814	0.100	5.914	107.184
South Ayrshire	13.887	30.913	202.844	247.644	8.811	0.491	9.302	256.946
South Lanarkshire	43.109	422.591	218.058	683.758	22.720	2.141	24.861	708.619
Stirling	12.665	35.942	155.691	204.298	10.886	0.412	11.298	215.596
West Dunbartonshire	13.817	107.740	102.538	224.096	6.061	0.387	6.448	230.544
West Lothian	24.590	79.491	283.722	387.803	11.740	0.805	12.545	400.348
Undistributed	11.103	0.000	77.807	88.910	51.001	0.000	51.001	139.911
Redress Top Slice	0.000	0.000	5.000	5.000	0.000	0.000	0.000	5.000
Strathclyde Passenger Transport	0.000	0.000	0.00	0.000	0.000	15.327	15.327	15.327
Scotland	784.982	2,766.000	8,449.651	12,000.633	545.537	139.104	684.641	12,685.274