



T: 0131-244 7938
E: Brenda.Campbell@gov.scot

Local Government Finance Circular No. 5/2021

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A32390086
18 March 2021

Dear Chief Executive/Director of Finance

- 1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2021 - SETTLEMENT FOR 2021-22 AND REDETERMINATIONS FOR 2020-21**
- 2. LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2020-22**
- 3. NON-DOMESTIC RATES FOR 2021-22**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2021. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2021-22, the additional £259 million of Non-Recurring COVID consequential for 2021-22 and the changes made to amounts payable to each authority for 2020-21 since the 2020 Order.

2. This Circular provides a summary of the 2021-22 figures (and the revised revenue allocations for 2020-21) which have been updated from those contained in Local Government Finance Circular No. 1/2021. The total 2021-22 funding changes from Finance Circular 1/2021 are detailed in Annex A, including the reduction in the distributable amount of Non-Domestic Rates by £541 million due to the announcement on 16 February of 100% rates relief for the retail, hospitality, leisure and aviation (RHLA) sectors for the whole of 2021-22, building on the three-month extension announced in the Scottish Budget 2021-22, with a corresponding increase in the General Resource Grant.

3. The Cabinet Secretary for Finance wrote to all 32 local authorities on 28 January 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 offer letter, including the shared priorities which will improve outcomes for local people.

4. The total overall core funding package for 2021-22 now includes:

- An additional £40 million of General Revenue Grant announced to Parliament today at the debate on the Local Government Finance (Scotland) Order 2021-22, the distribution of which will be discussed and agreed with COSLA and paid as a redetermination of the 2021-22 General Revenue Grant;
- £59 million revenue to support the final tranche of increased funding for the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours;
- £90 million to compensate councils for choosing to freeze council tax levels, which will be baselined in the Local Government settlement;

- In addition to the £100 million available in 2020-21, a further £72.6 million to be transferred from the health portfolio to the Local Authorities in-year for investment in health and social care and mental health services that are delegated to Integration Authorities under the Public Bodies (Joint Working) (Scotland) Act 2014. This brings the total transferred from the health portfolio to support health and social care integration to £883.6 million in 2021-22. The additional £72.6 million for local government comprises a contribution to continued delivery of the real Living Wage (£34 million), uprating of free personal and nursing care payments (£10.1 million), implementation of the Carers Act in line with the Financial Memorandum of the Carers Bill (£28.5 million);
- The ongoing £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- Continued provision in support of Teachers Pay (£156 million) and Pensions (£97 million);
- An additional £7.7 million support for inter-island ferries bringing the total to £19.2 million;
- £5.3 million for Barclay implementation costs;
- An additional £12 million capital funding for the maintenance of Local Bridges (with a further £20 million in 2022-23) as announced by the Cabinet Secretary for Finance on 16 February; and
- £10 million additional capital funding for Flood Risk schemes and £12 million for Local Bridge Maintenance.

5. The Cabinet Secretary for Finance also announced an additional £20 million of Pupil Equity Funding to provide additional support to pupils. This will be discussed and agreed with COSLA by the relevant Policy team and paid as part of the Ring-Fenced Revenue Grant.

6. 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 5.15 in the Scottish Government's "Budget Document: 2021-22", which was published on 28 January 2021, provides further details of these funding streams.

7. 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: 2021-22 and changes in 2020-21;
 Part B: Local Government Finance Settlement – Capital: 2021-22; and
 Part C: Non-Domestic Rates for 2021-22

8. The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2020-22;
 Annex B: Individual Revenue Allocations for 2021-22;
 Annex C: Revised Individual Revenue Allocations for 2020-21;
 Annex D: Explanatory Notes on the Revenue Distribution;
 Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2021-22;
 Annex F: Floor calculation for 2021-22;
 Annex G: Redeterminations of Individual Revenue funding for 2020-21;
 Annex H: 2008-22 Changes Column;
 Annex I: General Capital Grant and Specific Capital Grants for 2021-22;
 Annex J: General Capital Grant – Flood Allocations Per Local Authority 2021-22; and
 Annex K: Total Local Government Funding Settlement for 2021-22

Part A: Local Government Finance Settlement - Revenue: 2021-22 and changes in 2020-21

9. This Finance Circular sets out the distribution of revenue funding allocations for 2021-22 and 2020-21. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2020-22

10. **Annexes B and C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Funding, Non-Domestic Rate Income and estimated Ring-Fenced Revenue Grants) for each council for 2021-22 and 2020-21. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG) and as agreed by COSLA Leaders and Scottish Ministers. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.

11. **Annex E** gives a breakdown of the individual council shares of all the estimated Ring-Fenced Revenue Grant allocations for 2021-22.

12. The calculation and effects of the main floor adjustment for 2021-22, which provided councils with a minimum increase in funding of 1.73%, are set out in **Annex F** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology during 2018.

13. This Circular confirms that the calculation behind the **85% funding floor** applied in 2020-21 has been retained for 2021-22. 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.

14. The changes to the 2020-21 GRG figures since Local Government Finance Circular 1/2020 are set out in **Annex G**. This includes the COVID-19 related additional funding totalling over £1.3 billion.

15. **Annex H** summarises the column within the settlement titled 2008-2022 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2021-22

16. In 2021-22 the Local Government Settlement provides capital grants totalling £629.041 million. This is made up of General Capital Grant totalling £489.937 million and Ring-Fenced Capital Grants totalling £139.104 million.

17. **Annex I** sets out the distribution for the General Capital Grants per local authority for 2021-22. Capital grants which remain undistributed are identified as such. The methodologies used to calculate these provisional allocations have been agreed with COSLA.

18. **Annex J** sets out the allocations within the General Capital Grant for flood schemes for 2021-22

19. **Annex K** summarises the Local Government Finance Settlement for 2021-22.

Part C: Non-Domestic Rates for 2021-22

20. The Distributable Amount of Non-Domestic Rates Income for 2021-22 has been confirmed as £2,090 million. This figure uses the latest forecast of net income from Non-Domestic Rates in 2021-22 and also draws on councils' 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 2021-22 has been based on the amount each Council estimates that it will collect (based on the 2020-21 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.

21. The 2021-22 Non-Domestic Basic Property Rate ('poundage') has been set at 49 pence, which will deliver the lowest poundage anywhere in the UK for the third year in a row. Two additional rates are levied on properties with a rateable value over £51,000 (50.3 pence) and £95,000 (51.6 pence) respectively.

22. The Scottish Budget 2021-22 also introduces the following policies:

- The rateable value upper threshold in order to qualify for Fresh Start Relief will be increased from £65,000 to £95,000 to match the Higher Property Rate threshold. This relief encourages the re-use of empty property by offering 100% relief for up to twelve months to properties that have been empty for six months or more upon re-occupation;
- 100% relief for the retail, hospitality, leisure and aviation (RHLA) sectors for the whole of 2021-22. This will be application-based rather than automatically awarded as in 2020-21, in order to ensure that this support is not awarded to eligible properties which may not require it.
- The Business Growth Accelerator (BGA) relief will be expanded to property improvements where there has been a concurrent change of use of the property in order to incentivise the re-use of existing assets. This component of BGA ensures that any increases in NDR due to improvements to, or the expansion of, existing properties do not take effect until 12 months after those changes are made to the property;
- 100% Day Nursery Relief for all standalone day nurseries in the public, private and charitable sectors will be extended to 30 June 2023 at least;
- The current 60% hydro relief will be available until 31 March 2032 in order to provide investor certainty and respond to the findings of the Tretton Review of Small Scale Hydro Plant and Machinery; as will the 50% District Heating Relief; and
- The District Heating Relief will be expanded to offer 90% relief instead of 50% for new District Heating Networks, introduced on or after 1 April 2021, that are powered by renewables, as part of the Heat in Building Strategy. . This will be available to 31 March 2024.

23. The Scottish Budget 2021-22 maintains the following reliefs which are set annually:

- Small Business Bonus Scheme relief, which has lifted over 117,000 properties out of rates altogether as at 1 July 2020; 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.

24. The following reliefs will also be maintained: Charitable Rates Relief, Disabled Rates Relief, Empty Property Relief, Enterprise Areas Relief, Hardship Relief, Mobile Masts Relief, New Fibre Relief, Renewable Energy Relief, Reverse Vending Machine Relief, Rural Relief, Sports Club Relief and Stud Farms Relief. Discretionary Sports Club Relief will be subject to statutory guidance, subject to Parliament, from 1 April 2021, to ensure that it supports affordable community-based facilities, as recommended by the independent Barclay Review of non-domestic rates.

25. The Barclay Review 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.” Due to COVID-19 however, the implementation of this policy has been delayed until 1 April 2022. Councils will have discretion in the event of exceptional and unforeseen circumstances to vary this number of days.

26. 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 £333,000 as at 18 March) over any period of three fiscal years. This will apply to the reliefs that would previously have been covered by the EU State aid *de minimis* rules. RHLA relief is being awarded as ‘no aid’.

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

28. Details on the 2021-22 Business Rates Incentivisation Scheme (BRIS) will be issued separately.

Enquiries relating to this Circular

29. 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 respond to these queries as quickly as possible. Contact details for COSLA are:

Sarah Watters
0131 474 9232 sarah@cosla.gov.uk

Any other queries should be addressed to the following:

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

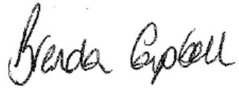
Local Government Finance Settlement (Capital)
Craig Inglis Craig.Inglis@gov.scot

Non-Domestic Rates
Ian Storrie Ian.Storrie@gov.scot

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/collections/local-government-finance-circulars/>

Yours faithfully

A handwritten signature in black ink that reads "Brenda Campbell". The signature is written in a cursive style with a large initial 'B'.

Brenda Campbell

Deputy Director, Local Government & Analytical Services Division

ALL SCOTLAND AGGREGATED FUNDING TOTALS 2020-22
ANNEX A

	2020-21 £ million	2021-22 £ million
Revenue Funding		
General Resource Grant	8,099.439	8,177.311
Non Domestic Rate Income	1,868.030	2,090.000
Specific Revenue Grants	709.750	776.081
Total Revenue	10,677.219	11,043.392
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	11.949	35.369
<i>less</i> Mental Health Officer Shortfall (paid direct)	0.500	0.000
<i>less</i> Gaelic	0.014	0.163
<i>less</i> Barclay Implementation	0.378	0.000
<i>less</i> Customer First Top-up	0.446	1.410
<i>less</i> Support for Ferries	0.046	0.000
<i>less</i> School Child Burials	0.000	0.600
<i>less</i> Funding for Pressures	0.000	40.000
Distributable Revenue Funding	10,663.886	10,928.250
Capital Funding		
General Capital Grant	467.937	489.937
Specific Capital Grants	294.877	123.777
Distributed to SPT	15.327	15.327
Total Capital	778.141	629.041
Total Funding	11,455.360	11,672.433

2021-22 RECONCILIATION FROM FINANCE CIRCULAR 1/2021

General Resource Grant		7,596.311
Non Domestic Rate Income		2,631.000
Additional GRG		541.000
Reduction in NDRI		-541.000
Undistributed Funding for Pressures		40.000
Revised General Resource Grant		8,177.311
Revised Non Domestic Rates Income		2,090.000
Revised Total Revenue		11,043.392
General Capital Grant		477.937
Bridge Maintenance		12.000
Revised General Capital Grant		489.937
TOTAL SETTLEMENT FINANCE CIRCULAR 4/2021	11,455.360	11,672.433

INDIVIDUAL REVENUE ALLOCATIONS FOR 2021-22

ANNEX B

£million	Expenditure					Funding								Non-Recurring Covid Consequentials
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Updated Service Provision	2008-22 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Council Tax Freeze	Revised Total	
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Aberdeen City	431.819	15.667	18.624	-0.354	465.755	93.989	32.243	202.923	136.600	371.766	0.000	4.206	375.972	9.195
Aberdeenshire	552.794	21.301	19.474	-7.332	586.237	111.729	34.455	104.867	335.185	474.508	0.000	4.715	479.223	12.501
Angus	251.361	9.637	11.591	-3.419	269.170	43.972	13.854	19.766	191.577	225.198	0.000	1.727	226.925	5.656
Argyll & Bute	218.644	7.854	9.313	15.222	251.033	39.450	12.302	25.070	174.212	211.583	0.000	1.762	213.345	4.609
Clackmannanshire	116.207	4.088	4.747	-0.594	124.449	19.547	7.444	13.650	83.807	104.902	0.000	0.829	105.731	2.399
Dumfries & Galloway	345.789	12.974	15.653	-2.800	371.616	59.355	16.943	38.830	256.488	312.261	0.000	2.364	314.625	7.614
Dundee City	349.600	12.222	5.967	5.215	373.004	47.379	24.863	26.821	273.941	325.625	0.000	2.123	327.748	7.173
East Ayrshire	281.196	10.120	10.101	-3.872	297.545	42.537	18.747	17.550	218.711	255.008	0.000	1.903	256.911	5.939
East Dunbartonshire	245.700	9.176	4.100	-2.425	256.550	50.689	13.291	13.355	179.215	205.861	0.000	2.153	208.014	5.385
East Lothian	228.708	8.550	3.813	-1.947	239.123	46.349	14.743	21.675	156.356	192.774	0.000	1.948	194.722	5.018
East Renfrewshire	221.436	8.667	9.164	-1.799	237.469	43.195	8.506	7.234	178.534	194.274	0.000	1.802	196.076	5.087
Edinburgh, City of	967.534	34.955	23.755	10.499	1,036.743	222.915	61.959	188.796	563.073	813.828	8.409	9.615	831.852	20.515
Eilean Siar	83.975	3.383	7.071	16.347	110.776	9.544	4.497	6.157	90.578	101.232	0.000	0.372	101.604	1.985
Falkirk	344.523	12.761	19.582	-4.157	372.709	59.394	24.798	60.775	227.742	313.315	0.000	2.358	315.673	7.489
Fife	808.837	30.195	31.534	-11.004	859.562	140.079	51.131	135.763	532.589	719.483	0.000	5.829	725.312	17.721
Glasgow City	1,424.373	49.479	90.881	4.170	1,568.903	215.650	94.552	223.812	1,034.889	1,353.253	0.000	9.671	1,362.924	29.039
Highland	549.019	20.526	31.353	-1.010	599.889	97.845	33.620	106.967	361.457	502.044	0.000	4.231	506.275	12.047
Inverclyde	188.198	6.603	10.359	3.047	208.207	27.533	12.454	12.019	156.201	180.674	0.000	1.198	181.872	3.875
Midlothian	204.928	7.449	6.450	-0.001	218.826	36.786	16.548	18.811	146.681	182.040	0.000	1.663	183.703	4.372
Moray	199.853	7.609	8.484	-2.731	213.215	34.539	13.091	41.237	124.348	178.676	0.000	1.482	180.158	4.466
North Ayrshire	324.672	11.468	6.918	8.508	351.567	49.870	20.980	28.520	252.197	301.697	0.000	2.182	303.879	6.731
North Lanarkshire	775.679	28.097	10.197	-10.308	803.665	117.132	51.025	84.429	551.080	686.533	0.000	4.640	691.173	16.490
Orkney Islands	82.784	3.090	5.824	-1.204	90.493	8.146	10.593	9.788	61.966	82.347	0.000	0.319	82.666	1.813
Perth & Kinross	324.050	12.303	12.247	-4.225	344.375	65.922	16.920	34.864	226.669	278.453	0.000	2.817	281.271	7.220
Renfrewshire	399.881	14.284	7.979	-3.013	419.131	70.931	28.742	81.663	237.795	348.200	0.000	3.019	351.219	8.383
Scottish Borders	260.105	9.809	12.894	-3.539	279.268	47.999	15.168	26.668	189.434	231.269	0.000	1.955	233.224	5.757
Shetland Islands	89.690	3.347	7.162	4.984	105.183	8.234	14.307	26.690	55.952	96.949	0.000	0.323	97.272	1.964
South Ayrshire	254.407	9.373	9.199	-3.381	269.597	48.033	13.388	23.358	184.819	221.564	0.000	2.102	223.666	5.501
South Lanarkshire	705.958	26.119	10.285	3.745	746.107	125.178	43.734	319.312	257.883	620.929	0.000	4.882	625.811	15.329
Stirling	209.668	7.703	11.112	-2.572	225.911	38.914	14.233	27.158	145.606	186.997	0.000	1.690	188.687	4.521
West Dunbartonshire	223.057	7.648	3.726	5.350	239.780	33.812	14.097	81.408	110.463	205.968	0.000	1.423	207.391	4.488
West Lothian	394.024	14.854	12.669	-5.401	416.147	65.519	22.689	60.063	267.875	350.628	0.000	2.699	353.327	8.718
Scotland	12,058.469	441.310	452.228	0.000	12,952.007	2,122.166	775.918	2,090.000	7,963.923	10,829.841	8.409	90.000	10,928.250	259.000

REVISED INDIVIDUAL REVENUE ALLOCATIONS FOR 2020-21

ANNEX C

£million	Expenditure					Funding							Non Recurring Covid Funding
	1	2	3	4	5	6	7	8	9	10	11	12	
	Updated Service Provision	2008-21 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total	
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Aberdeen City	427.617	7.175	19.356	4.104	458.252	92.923	29.712	164.415	171.202	365.329	0.000	365.329	44.936
Aberdeenshire	547.316	9.812	20.110	-4.905	572.333	111.237	31.314	80.112	349.670	461.096	0.000	461.096	57.135
Angus	250.425	4.440	11.864	-2.303	264.426	43.727	12.732	17.768	190.199	220.699	0.000	220.699	22.505
Argyll & Bute	219.689	3.655	9.589	15.399	248.332	39.424	11.710	23.284	173.914	208.908	0.000	208.908	23.499
Clackmannanshire	116.419	1.899	4.899	-0.228	122.989	19.424	6.765	10.757	86.043	103.565	0.000	103.565	10.213
Dumfries & Galloway	347.897	6.042	16.180	-3.241	366.878	59.097	15.684	35.659	256.438	307.781	0.000	307.781	33.663
Dundee City	352.397	5.671	10.101	1.485	369.654	47.386	23.007	32.888	266.373	322.268	0.000	322.268	34.668
East Ayrshire	281.056	4.651	10.492	-2.614	293.585	42.374	17.494	17.651	216.066	251.211	0.000	251.211	26.391
East Dunbartonshire	247.723	4.252	4.239	-0.453	255.761	50.351	12.093	15.238	178.079	205.410	0.000	205.410	24.420
East Lothian	227.863	3.939	3.942	-0.243	235.501	45.393	13.474	18.274	158.360	190.108	0.000	190.108	20.301
East Renfrewshire	225.095	4.029	9.308	-0.764	237.668	42.848	7.783	9.961	177.076	194.820	0.000	194.820	18.864
Edinburgh, City of	962.124	15.963	24.345	11.100	1,013.532	220.931	56.996	238.922	496.683	792.601	8.400	801.001	132.361
Eilean Siar	83.591	1.566	7.318	17.044	109.519	9.527	4.348	5.562	90.082	99.992	0.000	99.992	7.924
Falkirk	346.485	5.906	20.046	-3.102	369.335	59.070	22.958	46.281	241.026	310.265	0.000	310.265	29.280
Fife	805.910	13.910	32.471	-7.390	844.901	138.906	47.392	111.709	546.894	705.995	0.000	705.995	79.884
Glasgow City	1,433.729	22.844	100.918	-4.806	1,552.685	214.097	88.125	238.445	1,012.018	1,338.588	0.000	1,338.588	192.613
Highland	554.257	9.688	32.451	-5.254	591.142	97.121	30.701	92.297	371.023	494.021	0.000	494.021	55.456
Inverclyde	190.456	3.057	10.725	1.784	206.022	27.503	11.524	13.118	153.877	178.519	0.000	178.519	17.260
Midlothian	204.732	3.431	9.589	-1.790	215.962	36.145	15.145	19.587	145.085	179.817	0.000	179.817	21.282
Moray	197.517	3.482	8.774	-1.587	208.186	34.269	11.933	29.008	132.976	173.917	0.000	173.917	19.894
North Ayrshire	330.596	5.405	10.637	0.428	347.066	49.583	19.587	25.017	252.879	297.483	0.000	297.483	29.403
North Lanarkshire	778.115	12.988	10.540	-6.944	794.699	116.408	47.369	71.360	559.562	678.291	0.000	678.291	69.524
Orkney Islands	79.365	1.429	6.043	-0.502	86.335	8.069	8.005	7.019	63.242	78.266	0.000	78.266	12.971
Perth & Kinross	321.334	5.625	12.641	-2.841	336.759	65.424	15.515	37.876	217.944	271.335	0.000	271.335	29.992
Renfrewshire	402.450	6.662	8.254	-3.511	413.855	69.989	26.453	73.841	243.572	343.866	0.000	343.866	35.095
Scottish Borders	257.051	4.490	13.384	-2.266	272.659	47.965	13.888	23.388	187.418	224.694	0.000	224.694	24.371
Shetland Islands	84.260	1.586	7.765	4.634	98.245	8.210	8.199	17.182	64.654	90.035	0.000	90.035	9.123
South Ayrshire	254.744	4.300	9.494	-1.638	266.900	48.135	12.384	28.601	177.780	218.765	0.000	218.765	24.532
South Lanarkshire	710.505	12.160	10.630	3.349	736.644	123.887	40.140	226.179	346.438	612.757	0.000	612.757	65.812
Stirling	210.286	3.583	11.430	-1.890	223.409	38.774	13.039	28.626	142.970	184.635	0.000	184.635	21.430
West Dunbartonshire	227.127	3.594	3.851	2.588	237.160	33.400	13.138	55.963	134.659	203.760	0.000	203.760	19.973
West Lothian	394.956	6.885	13.047	-3.643	411.245	64.554	21.083	52.042	273.566	346.691	0.000	346.691	38.728
Scotland	12,073.085	204.119	484.433	0.000	12,761.637	2,106.151	709.690	1,868.030	8,077.766	10,655.486	8.400	10,663.886	1,253.503

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 Grant Aided Expenditure (GAE) assessments; (ii) the 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 2016-2022 allocated pro-rata to each council's share of GAE plus SINA.

Column 3 – represents the 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 share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund, Criminal Justice Social Work, Early Learning and Childcare and Support for 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 2020-21 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 2021-22.

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.

Columns 12 – is the funding available to compensate councils who chose to freeze their council tax at 2020-21 levels.

Column 13 - is the revised total funding including all the changes and the 85% funding floor adjustments.

Not Part of the Settlement

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work	Early Learning and Childcare Expansion	Support for Ferries	Top -Up Criminal Justice Social Work
	£m	£m	£m	£m	£m	£m
Aberdeen City	0.088	3.051	3.953	25.151	0.000	0.887
Aberdeenshire	0.000	2.854	2.817	28.785	0.000	0.632
Angus	0.022	2.142	1.628	10.062	0.000	0.365
Argyll & Bute	0.365	1.305	0.984	9.093	0.554	0.221
Clackmannanshire	0.002	1.498	1.117	4.827	0.000	0.251
Dumfries & Galloway	0.000	2.815	2.521	11.607	0.000	0.566
Dundee City	0.000	4.971	3.551	16.341	0.000	0.797
East Ayrshire	0.144	3.435	2.108	13.059	0.000	0.473
East Dunbartonshire	0.066	1.632	0.791	10.802	0.000	0.177
East Lothian	0.008	1.512	1.068	12.154	0.000	0.240
East Renfrewshire	0.013	1.327	0.614	6.551	0.000	0.138
Edinburgh, City of	0.320	7.125	7.984	46.529	0.000	1.792
Eilean Siar	0.965	0.287	0.294	2.951	0.000	0.066
Falkirk	0.014	3.589	2.684	18.510	0.000	0.602
Fife	0.010	9.690	6.105	35.327	0.000	1.370
Glasgow City	0.540	21.773	15.519	56.720	0.000	3.483
Highland	0.905	3.931	3.239	25.545	0.000	0.727
Inverclyde	0.070	2.350	1.300	8.734	0.000	0.292
Midlothian	0.008	2.167	1.251	13.122	0.000	0.281
Moray	0.000	1.368	1.291	10.432	0.000	0.290
North Ayrshire	0.090	4.215	2.662	14.013	0.000	0.597
North Lanarkshire	0.260	8.935	5.345	36.485	0.000	1.199
Orkney Islands	0.000	0.233	0.235	2.270	7.855	0.053
Perth & Kinross	0.105	1.666	1.831	13.317	0.000	0.411
Renfrewshire	0.000	4.276	2.583	21.883	0.000	0.580
Scottish Borders	0.001	1.764	1.256	12.146	0.000	0.282
Shetland Islands	0.000	0.223	0.252	3.048	10.784	0.056
South Ayrshire	0.015	2.352	1.729	9.292	0.000	0.388
South Lanarkshire	0.170	8.103	4.412	31.049	0.000	0.990
Stirling	0.115	1.391	1.239	11.488	0.000	0.278
West Dunbartonshire	0.015	3.105	1.631	9.346	0.000	0.366
West Lothian	0.008	4.913	2.455	15.313	0.000	0.551
Scotland	4.319	120.000	86.450	545.956	19.193	19.399

Note: These figures represent the best estimates used in the calculation if the 2021-22 local government finance settlement, including the calculation of the Floors. The actual sums payable will be notified by the relevant Policy Team.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Scottish Borders	204.621	5.02%	-3.539	201.083	3.20%
Aberdeenshire	423.946	4.94%	-7.332	416.614	3.12%
Orkney	69.631	4.69%	-1.204	68.427	2.88%
Moray	157.884	4.64%	-2.731	155.154	2.83%
Perth & Kinross	244.272	4.49%	-4.225	240.047	2.69%
Fife	636.224	4.32%	-11.004	625.221	2.52%
Angus	197.679	4.04%	-3.419	194.260	2.24%
North Lanarkshire	596.004	3.92%	-10.308	585.696	2.13%
East Ayrshire	223.851	3.88%	-3.872	219.980	2.08%
West Lothian	312.272	3.78%	-5.401	306.871	1.98%
South Ayrshire	195.506	3.58%	-3.381	192.125	1.78%
Aberdeen City	317.734	1.85%	-0.354	317.379	1.73%
Falkirk	265.309	3.35%	-4.157	261.152	1.73%
Renfrewshire	297.654	2.77%	-3.013	294.641	1.73%
Dumfries & Galloway	273.818	2.78%	-2.800	271.018	1.73%
Stirling	160.788	3.39%	-2.572	158.216	1.73%
East Dunbartonshire	178.940	3.13%	-2.425	176.515	1.73%
East Lothian	168.231	2.92%	-1.947	166.284	1.73%
East Renfrewshire	171.384	2.81%	-1.799	169.586	1.73%
Highland	439.138	1.97%	-1.010	438.129	1.73%
Clackmannanshire	89.127	2.41%	-0.594	88.533	1.73%
Midlothian	150.383	1.73%	-0.001	150.382	1.73%
Inverclyde	150.696	-0.28%	3.047	153.743	1.73%
South Lanarkshire	529.587	1.02%	3.745	533.332	1.73%
Glasgow City	1,163.299	1.37%	4.170	1,167.468	1.73%
Shetland	75.885	-4.54%	4.984	80.869	1.73%
Dundee City	269.927	-0.20%	5.215	275.142	1.73%
West Dunbartonshire	167.306	-1.42%	5.350	172.656	1.73%
North Ayrshire	250.762	-1.61%	8.508	259.270	1.73%
Edinburgh, City of	677.794	0.18%	10.499	688.293	1.73%
Argyll & Bute	165.416	-6.84%	15.222	180.638	1.73%
Eilean Siar	75.790	-16.46%	16.347	92.137	1.73%
Scotland	9,300.860	1.98%	0.000	9,300.860	1.98%

The annual change in the Grant for Floor Funding was 1.98% and as a result of the floor being set at -0.25 below this annual change the minimum increase in the Grant for floor was set at 1.73%

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING FOR 2020-21 – GENERAL FUNDING

ANNEX G

GENERAL	Teachers for Ethnic Minorities Correction	Rapid Rehousing Transition Grant Correction	Customer First - Additional Funding	Dundee to Stansted	Education Psychologists payment	Teacher Induction Scheme	EU Brexit Funding	Spatial Planning - Improvement Service	Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	-0.015	0.002	0.000	0.000	0.009	0.732	0.025	0.000	0.753
Aberdeenshire	-0.004	-0.006	0.000	0.000	0.018	0.873	0.025	0.000	0.906
Angus	-0.001	-0.004	0.000	0.000	0.009	0.486	0.025	0.000	0.515
Argyll & Bute	-0.002	-0.002	0.000	0.000	0.000	0.112	0.025	0.000	0.133
Clackmannanshire	0.004	-0.005	0.000	0.000	0.000	0.535	0.025	0.000	0.559
Dumfries & Galloway	0.000	0.000	0.000	0.000	0.000	0.995	0.025	0.000	1.020
Dundee City	0.002	0.011	0.000	1.267	0.009	0.866	0.025	0.000	2.180
East Ayrshire	0.001	-0.001	0.000	0.000	0.009	1.250	0.025	0.000	1.284
East Dunbartonshire	-0.001	-0.001	0.000	0.000	0.009	3.231	0.025	0.000	3.263
East Lothian	-0.003	-0.010	0.000	0.000	0.000	0.857	0.025	0.000	0.869
East Renfrewshire	0.001	-0.002	0.000	0.000	0.009	3.505	0.025	0.000	3.538
Edinburgh, City of	-0.007	0.024	0.000	0.000	0.035	1.348	0.025	0.000	1.425
Eilean Siar	-0.003	0.000	0.000	0.000	0.000	0.160	0.025	0.000	0.182
Falkirk	0.004	-0.025	0.000	0.000	0.009	2.031	0.025	0.000	2.044
Fife	0.031	-0.009	0.000	0.000	0.018	3.541	0.025	0.000	3.606
Glasgow City	-0.003	0.033	0.000	0.000	0.018	5.410	0.025	0.000	5.483
Highland	-0.001	0.006	0.000	0.000	0.009	0.975	0.025	0.000	1.014
Inverclyde	0.002	-0.001	0.000	0.000	0.009	0.884	0.025	0.000	0.919
Midlothian	0.002	0.003	0.000	0.000	0.009	0.859	0.025	0.000	0.898
Moray	0.000	-0.008	0.000	0.000	0.000	0.329	0.025	0.000	0.346
North Ayrshire	0.000	0.001	0.000	0.000	0.009	0.747	0.025	0.000	0.782
North Lanarkshire	-0.008	-0.019	0.964	0.000	0.009	4.111	0.025	0.120	5.202
Orkney	0.000	0.000	0.000	0.000	0.000	0.059	0.025	0.000	0.084
Perth & Kinross	0.001	0.002	0.000	0.000	0.009	0.293	0.025	0.000	0.330
Renfrewshire	-0.001	0.004	0.000	0.000	0.009	1.945	0.025	0.000	1.982
Scottish Borders	0.002	0.005	0.000	0.000	0.000	0.631	0.025	0.000	0.663
Shetland	0.001	0.000	0.000	0.000	0.001	0.048	0.025	0.000	0.075
South Ayrshire	0.001	0.004	0.000	0.000	0.000	1.338	0.025	0.000	1.368
South Lanarkshire	0.000	0.013	0.000	0.000	0.009	2.355	0.025	0.000	2.402
Stirling	0.000	-0.008	0.000	0.000	0.009	1.154	0.025	0.000	1.180
West Dunbartonshire	0.001	-0.005	0.000	0.000	0.009	0.727	0.025	0.000	0.757
West Lothian	-0.004	-0.002	0.000	0.000	0.009	2.182	0.025	0.000	2.210
Scotland	0.000	0.000	0.964	1.267	0.252	44.567	0.800	0.120	47.970

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING FOR 2020-21 – COVID FUNDING

ANNEX G (Continued)

COVID-19	Associated with COVID 19	Local Authority Hardship Fund	Scottish Welfare Fund Top Up	Food Fund	Registrars of Death	Community Justice CPP Transitional Funding Extra	Council Tax Reduction Scheme Additional Support	Extra Environmental Health Officers	Test & Protect Combined	Winter Plan - RRTP
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	5.448	1.758	0.596	0.802	0.025	0.013	0.630	0.044	0.095	0.223
Aberdeenshire	7.452	2.404	0.497	1.023	0.029	0.013	0.920	0.059	0.114	0.155
Angus	3.372	1.088	0.383	0.602	0.013	0.012	0.340	0.024	0.064	0.100
Argyll & Bute	2.776	0.895	0.293	0.440	0.009	0.012	0.490	0.043	0.047	0.065
Clackmannanshire	1.444	0.465	0.243	0.312	0.006	0.012	0.280	0.019	0.027	0.072
Dumfries & Galloway	4.588	1.480	0.579	0.890	0.016	0.013	0.730	0.046	0.089	0.112
Dundee City	4.308	1.389	0.809	1.152	0.016	0.013	0.900	0.026	0.095	0.175
East Ayrshire	3.532	1.139	0.631	0.838	0.013	0.013	0.650	0.020	0.075	0.089
East Dunbartonshire	3.228	1.042	0.251	0.436	0.012	0.012	0.390	0.019	0.043	0.061
East Lothian	2.992	0.965	0.334	0.447	0.012	0.012	0.380	0.019	0.048	0.105
East Renfrewshire	3.060	0.987	0.221	0.348	0.010	0.012	0.330	0.019	0.036	0.045
Edinburgh, City of	12.121	3.910	1.531	1.651	0.057	0.013	2.430	0.103	0.201	0.563
Eilean Siar	1.189	0.384	0.094	0.147	0.003	0.012	0.060	0.019	0.016	0.018
Falkirk	4.484	1.447	0.615	0.878	0.018	0.013	0.480	0.024	0.081	0.132
Fife	10.564	3.407	1.514	2.254	0.041	0.013	1.190	0.063	0.210	0.335
Glasgow City	17.348	5.596	4.076	4.799	0.069	0.013	5.090	0.123	0.407	0.772
Highland	7.356	2.373	0.738	1.199	0.026	0.013	1.180	0.090	0.124	0.187
Inverclyde	2.320	0.749	0.447	0.565	0.009	0.012	0.290	0.019	0.049	0.028
Midlothian	2.605	0.840	0.326	0.446	0.010	0.012	0.280	0.019	0.044	0.085
Moray	2.644	0.853	0.261	0.448	0.011	0.012	0.330	0.023	0.046	0.058
North Ayrshire	4.104	1.324	0.785	1.038	0.015	0.013	0.690	0.024	0.086	0.130
North Lanarkshire	9.864	3.181	1.744	2.114	0.038	0.013	1.710	0.046	0.188	0.290
Orkney	1.084	0.350	0.049	0.099	0.002	0.012	0.100	0.019	0.011	0.017
Perth & Kinross	4.272	1.378	0.410	0.621	0.017	0.013	0.350	0.043	0.070	0.133
Renfrewshire	5.060	1.632	0.782	1.063	0.020	0.013	1.240	0.044	0.097	0.116
Scottish Borders	3.408	1.100	0.365	0.576	0.013	0.012	0.550	0.038	0.061	0.105
Shetland	1.204	0.388	0.044	0.104	0.003	0.012	0.050	0.019	0.013	0.017
South Ayrshire	3.264	1.053	0.474	0.625	0.012	0.012	0.340	0.024	0.062	0.110
South Lanarkshire	9.233	2.978	1.389	1.937	0.035	0.013	1.310	0.048	0.177	0.282
Stirling	2.720	0.878	0.275	0.417	0.010	0.012	0.260	0.027	0.044	0.069
West Dunbartonshire	2.728	0.880	0.532	0.684	0.010	0.012	0.270	0.019	0.058	0.156
West Lothian	5.228	1.687	0.712	1.045	0.020	0.013	0.760	0.029	0.096	0.195
Scotland	155.000	50.000	22.000	30.000	0.600	0.400	25.000	1.200	2.872	5.000

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING FOR 2020-21 – COVID FUNDING

ANNEX G (Continued)

COVID-19	Additional UKG Consequentials (Confirmed)	Children and young people's mental health	Business Support Grant Admin	Education Recovery Funding	Additional Education - Teachers	Additional Education - Digital inclusion	Additional Education - Home Learning Support Fund	Winter Hardship £100 payments & admin	January Free School Meal provision
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	1.722	0.576	0.464	0.605	0.785	0.209	0.302	0.317	0.174
Aberdeenshire	2.356	0.791	0.628	1.257	1.190	0.599	0.304	0.342	0.187
Angus	1.066	0.326	0.256	0.478	0.528	0.211	0.204	0.224	0.123
Argyll & Bute	0.877	0.246	0.458	0.390	0.369	0.179	0.135	0.132	0.072
Clackmannanshire	0.456	0.139	0.080	0.176	0.238	0.092	0.110	0.131	0.072
Dumfries & Galloway	1.450	0.433	0.484	0.684	0.697	0.367	0.296	0.336	0.184
Dundee City	1.361	0.445	0.279	0.490	0.732	0.311	0.304	0.560	0.307
East Ayrshire	1.116	0.332	0.215	0.444	0.599	0.301	0.289	0.372	0.204
East Dunbartonshire	1.021	0.268	0.116	0.424	0.555	0.133	0.125	0.172	0.094
East Lothian	0.946	0.294	0.180	0.403	0.482	0.196	0.181	0.169	0.092
East Renfrewshire	0.967	0.261	0.087	0.426	0.542	0.101	0.122	0.139	0.076
Edinburgh, City of	3.832	1.343	1.095	1.307	1.700	0.387	0.596	0.641	0.351
Eilean Siar	0.376	0.089	0.134	0.172	0.125	0.072	0.036	0.034	0.018
Falkirk	1.418	0.419	0.255	0.569	0.774	0.269	0.302	0.402	0.220
Fife	3.339	1.047	0.671	1.356	1.821	0.753	0.789	1.044	0.572
Glasgow City	5.484	1.737	1.305	1.917	2.881	1.285	1.669	2.345	1.285
Highland	2.326	0.712	0.960	1.162	1.086	0.562	0.400	0.421	0.231
Inverclyde	0.734	0.202	0.115	0.263	0.401	0.177	0.139	0.316	0.173
Midlothian	0.824	0.248	0.145	0.352	0.450	0.165	0.163	0.200	0.110
Moray	0.836	0.275	0.246	0.371	0.404	0.200	0.156	0.144	0.079
North Ayrshire	1.297	0.370	0.255	0.497	0.672	0.256	0.320	0.399	0.219
North Lanarkshire	3.118	0.938	0.493	1.242	1.770	0.661	0.773	0.985	0.540
Orkney	0.343	0.070	0.124	0.135	0.105	0.058	0.034	0.023	0.013
Perth & Kinross	1.350	0.414	0.462	0.592	0.602	0.291	0.230	0.187	0.103
Renfrewshire	1.599	0.454	0.472	0.599	0.850	0.293	0.307	0.466	0.255
Scottish Borders	1.078	0.329	0.406	0.506	0.497	0.253	0.205	0.180	0.099
Shetland	0.381	0.083	0.113	0.165	0.119	0.072	0.023	0.028	0.015
South Ayrshire	1.032	0.283	0.255	0.398	0.505	0.214	0.203	0.244	0.134
South Lanarkshire	2.919	0.841	0.507	1.206	1.624	0.603	0.579	0.891	0.488
Stirling	0.860	0.293	0.285	0.380	0.430	0.183	0.138	0.144	0.079
West Dunbartonshire	0.863	0.233	0.143	0.327	0.493	0.200	0.204	0.361	0.198
West Lothian	1.653	0.511	0.313	0.708	0.974	0.347	0.362	0.531	0.291
Scotland	49.000	15.000	12.000	20.000	25.000	10.000	10.000	12.880	7.058

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING FOR 2020-21 – COVID FUNDING

ANNEX G (Continued)

NEW Allocations - Post Circular 1-2021																
COVID-19	Estimate UKG Consequential Lost Income Scheme	General Covid Funding	Additional Free School Meals to cover Dec/Jan holidays	additional funding for free school meal provision up to 26 February 21	PESF boost	Teacher/support staff and Teacher Workforce	Additional Free School Meals - Easter	Winter Hardship £100 payments & admin (Balance)	COVID Spring Hardship Payment	Tackling Financial Insecurity over Winter Funding	Increase - Tackling Financial Insecurity over Winter Funding	Flexible Fund to Support People Impacted by Protection Level Restrictions	Additional Education Recovery Funding	Test & Protect Extension	Discretionary fund	COVID Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	8.029	10.165	0.166	0.144	0.152	1.608	0.106	0.087	0.470	0.688	0.599	1.054	2.117	0.066	4.698	44.936
Aberdeenshire	7.614	12.220	0.224	0.155	0.153	2.464	0.114	0.045	0.449	0.564	0.505	1.442	4.399	0.079	6.388	57.135
Angus	1.634	4.623	0.125	0.102	0.114	1.094	0.075	0.033	0.299	0.359	0.359	0.652	1.673	0.044	1.905	22.505
Argyll & Bute	4.530	5.399	0.080	0.060	0.087	0.768	0.044	0.012	0.166	0.338	0.258	0.538	1.366	0.032	1.894	23.499
Clackmannanshire	0.838	2.047	0.069	0.059	0.077	0.491	0.044	0.035	0.193	0.292	0.223	0.280	0.614	0.019	0.559	10.213
Dumfries & Galloway	3.696	7.028	0.194	0.152	0.150	1.456	0.112	0.033	0.427	0.000	0.522	0.888	2.393	0.062	3.078	33.663
Dundee City	4.688	7.206	0.288	0.254	0.153	1.512	0.186	0.000	0.649	0.809	0.745	0.834	1.714	0.066	1.892	34.668
East Ayrshire	2.711	5.343	0.202	0.169	0.147	1.237	0.124	0.020	0.454	0.649	0.566	0.684	1.555	0.052	1.605	26.391
East Dunbartonshire	4.329	5.810	0.093	0.078	0.082	1.145	0.057	0.091	0.306	0.236	0.236	0.624	1.482	0.030	1.420	24.420
East Lothian	1.981	4.367	0.098	0.076	0.105	0.990	0.056	0.033	0.234	0.216	0.327	0.578	1.412	0.033	1.539	20.301
East Renfrewshire	1.501	4.205	0.074	0.063	0.081	1.121	0.046	0.023	0.188	0.216	0.196	0.592	1.490	0.025	1.254	18.864
Edinburgh, City of	39.828	33.600	0.333	0.291	0.268	3.497	0.214	0.152	0.920	0.937	1.362	2.346	4.575	0.139	10.066	132.361
Eilean Siar	1.057	1.871	0.024	0.015	0.047	0.260	0.011	-0.004	0.034	0.105	0.081	0.230	0.601	0.011	0.585	7.924
Falkirk	1.799	5.964	0.212	0.182	0.152	1.604	0.134	0.069	0.546	0.411	0.552	0.868	1.991	0.057	1.939	29.280
Fife	10.122	16.987	0.557	0.474	0.344	3.760	0.348	0.093	1.320	1.597	1.355	2.044	4.745	0.146	5.011	79.884
Glasgow City	48.345	43.758	1.203	1.063	0.690	5.939	0.781	0.618	3.441	4.187	3.659	3.358	6.708	0.283	10.379	192.613
Highland	6.892	11.752	0.255	0.191	0.191	2.262	0.140	0.042	0.537	0.279	0.700	1.424	4.066	0.086	5.493	55.456
Inverclyde	2.026	3.634	0.162	0.143	0.088	0.833	0.105	-0.051	0.307	0.335	0.426	0.450	0.922	0.034	0.840	17.260
Midlothian	4.023	4.953	0.109	0.091	0.097	0.922	0.067	0.007	0.241	0.159	0.298	0.504	1.234	0.030	1.222	21.282
Moray	2.802	4.386	0.088	0.065	0.095	0.832	0.048	0.020	0.190	0.230	0.248	0.512	1.299	0.032	1.652	19.894
North Ayrshire	2.476	5.872	0.209	0.181	0.159	1.392	0.133	0.098	0.577	0.850	0.705	0.794	1.740	0.060	1.662	29.403
North Lanarkshire	5.388	13.829	0.519	0.447	0.337	3.656	0.328	0.082	1.239	2.074	1.555	1.908	4.348	0.131	3.973	69.524
Orkney	4.882	3.666	0.017	0.010	0.047	0.218	0.008	0.007	0.035	0.011	0.046	0.210	0.472	0.007	0.689	12.971
Perth & Kinross	3.326	6.486	0.118	0.085	0.124	1.244	0.062	0.033	0.255	0.412	0.368	0.826	2.071	0.049	2.993	29.992
Renfrewshire	2.434	6.929	0.243	0.211	0.154	1.754	0.155	0.029	0.575	0.949	0.706	0.980	2.096	0.067	2.449	35.095
Scottish Borders	2.299	4.999	0.111	0.082	0.114	1.032	0.060	0.048	0.265	0.356	0.330	0.660	1.772	0.042	2.419	24.371
Shetland	1.948	2.333	0.021	0.013	0.042	0.251	0.009	0.003	0.035	0.043	0.039	0.234	0.576	0.009	0.714	9.123
South Ayrshire	3.372	5.372	0.135	0.111	0.113	1.041	0.081	0.051	0.342	0.413	0.421	0.632	1.395	0.043	1.767	24.532
South Lanarkshire	6.109	13.480	0.470	0.404	0.261	3.358	0.297	0.131	1.186	1.183	1.244	1.788	4.221	0.123	4.496	65.812
Stirling	3.368	4.755	0.086	0.065	0.088	0.893	0.048	0.020	0.190	0.335	0.249	0.526	1.330	0.031	1.943	21.430
West Dunbartonshire	1.763	3.963	0.186	0.164	0.114	1.022	0.120	-0.015	0.402	0.667	0.481	0.528	1.146	0.040	1.020	19.973
West Lothian	4.190	7.998	0.279	0.241	0.176	2.011	0.177	0.093	0.725	0.713	0.639	1.012	2.478	0.067	2.453	38.728
Scotland	200.000	275.000	6.950	5.841	5.000	51.667	4.290	1.937	17.200	20.613	20.000	30.000	70.000	1.995	90.000	1253.503

2008-22 CHANGES COLUMN

ANNEX H

Local Authority	2021-22 GAE plus SINA	Percentage Shares	2008-22 Changes	2008-21 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	306.743	3.55	15.667	7.175	8.492
Aberdeenshire	417.049	4.83	21.301	9.812	11.489
Angus	188.678	2.18	9.637	4.440	5.197
Argyll & Bute	153.775	1.78	7.854	3.655	4.199
Clackmannanshire	80.047	0.93	4.088	1.899	2.189
Dumfries & Galloway	254.015	2.94	12.974	6.042	6.932
Dundee City	239.296	2.77	12.222	5.671	6.551
East Ayrshire	198.135	2.29	10.120	4.651	5.469
East Dunbartonshire	179.653	2.08	9.176	4.252	4.924
East Lothian	167.396	1.94	8.550	3.939	4.611
East Renfrewshire	169.700	1.96	8.667	4.029	4.638
Edinburgh, City of	684.383	7.92	34.955	15.963	18.992
Eilean Siar	66.234	0.77	3.383	1.566	1.817
Falkirk	249.848	2.89	12.761	5.906	6.855
Fife	591.193	6.84	30.195	13.910	16.285
Glasgow City	968.754	11.21	49.479	22.844	26.635
Highland	401.885	4.65	20.526	9.688	10.838
Inverclyde	129.282	1.50	6.603	3.057	3.546
Midlothian	145.843	1.69	7.449	3.431	4.018
Moray	148.978	1.72	7.609	3.482	4.127
North Ayrshire	224.540	2.60	11.468	5.405	6.063
North Lanarkshire	550.112	6.37	28.097	12.988	15.109
Orkney	60.490	0.70	3.090	1.429	1.661
Perth & Kinross	240.883	2.79	12.303	5.625	6.678
Renfrewshire	279.667	3.24	14.284	6.662	7.622
Scottish Borders	192.047	2.22	9.809	4.490	5.319
Shetland	65.522	0.76	3.347	1.586	1.761
South Ayrshire	183.506	2.12	9.373	4.300	5.073
South Lanarkshire	511.379	5.92	26.119	12.160	13.959
Stirling	150.814	1.75	7.703	3.583	4.120
West Dunbartonshire	149.743	1.73	7.648	3.594	4.054
West Lothian	290.836	3.37	14.854	6.885	7.969
Scotland	8640.426	100.000	441.310	204.119	237.191

GENERAL CAPITAL GRANT AND SPECIFIC GRANTS 2021-22

ANNEX I

2021-22	Capital Settlement 2021-22			Specific grants to be paid in 2021-22				
£m	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	T MDF	Cycling Walking & Safer Streets	Total
Aberdeen City	18.512	1.001	19.513	0.000	0.000	0.000	1.001	1.001
Aberdeenshire	22.968	1.144	24.112	0.000	0.000	0.000	1.144	1.144
Angus	10.448	0.509	10.957	0.000	0.000	0.000	0.509	0.509
Argyll & Bute	9.876	0.376	10.252	0.000	0.000	0.000	0.376	0.376
Clackmannanshire	4.320	0.226	4.546	0.000	0.000	0.000	0.226	0.226
Dumfries & Galloway	14.954	0.652	15.606	0.000	0.000	0.000	0.652	0.652
Dundee City	13.851	0.654	14.505	0.000	0.000	0.000	0.654	0.654
East Ayrshire	9.656	0.534	10.190	0.000	0.000	0.000	0.534	0.534
East Dunbartonshire	7.453	0.476	7.929	0.000	0.000	0.000	0.476	0.476
East Lothian	8.447	0.469	8.916	0.000	0.000	0.000	0.469	0.469
East Renfrewshire	5.636	0.418	6.054	0.000	0.000	0.000	0.418	0.418
Edinburgh, City of	38.360	30.249	68.609	0.000	0.000	27.950	2.299	30.249
Eilean Siar	6.412	0.117	6.529	0.000	0.000	0.000	0.117	0.117
Falkirk	24.143	0.705	24.848	0.000	0.000	0.000	0.705	0.705
Fife	24.985	3.087	28.072	0.000	1.451	0.000	1.636	3.087
Glasgow City	50.619	69.227	119.846	0.000	2.159	64.295	2.773	69.227
Highland	23.244	1.033	24.277	0.000	0.000	0.000	1.033	1.033
Inverclyde	6.405	0.341	6.746	0.000	0.000	0.000	0.341	0.341
Midlothian	7.197	0.405	7.602	0.000	0.000	0.000	0.405	0.405
Moray	8.213	0.420	8.633	0.000	0.000	0.000	0.420	0.420
North Ayrshire	-1.301	1.910	0.609	0.000	1.320	0.000	0.590	1.910
North Lanarkshire	23.382	3.433	26.815	0.000	1.938	0.000	1.495	3.433
Orkney Islands	5.048	0.098	5.146	0.000	0.000	0.000	0.098	0.098
Perth & Kinross	25.287	0.665	25.952	0.000	0.000	0.000	0.665	0.665
Renfrewshire	12.071	0.784	12.855	0.000	0.000	0.000	0.784	0.784
Scottish Borders	31.649	0.506	32.155	0.000	0.000	0.000	0.506	0.506
Shetland Islands	5.178	0.100	5.278	0.000	0.000	0.000	0.100	0.100
South Ayrshire	8.577	0.493	9.070	0.000	0.000	0.000	0.493	0.493
South Lanarkshire	21.362	2.141	23.503	0.000	0.737	0.000	1.404	2.141
Stirling	8.206	0.413	8.619	0.000	0.000	0.000	0.413	0.413
West Dunbartonshire	1.244	0.389	1.633	0.000	0.000	0.000	0.389	0.389
West Lothian	11.535	0.802	12.337	0.000	0.000	0.000	0.802	0.802
Undistributed	22.000	0.000	22.000	0.000	0.000	0.000	0.000	0.000
Councils Total	489.937	123.777	613.714	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	489.937	139.104	629.041	15.327	7.605	92.245	23.927	139.104

GENERAL CAPITAL GRANT FLOOD ALLOCATIONS FOR 2021-22

ANNEX J

Council	Flood Scheme	Total 2021-22 £m
Aberdeenshire Council	Stonehaven	1.246
Aberdeenshire Council	Huntly	0.000
Angus Council	Arbroath	0.259
Argyll & Bute Council	Campbeltown	0.125
Comhairle nan Eilean Siar	South Fords	0.000
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	-0.036
Dumfries & Galloway Council	Stranraer work item 4 &6	0.120
Dumfries & Galloway Council	Langholm	-0.006
Dumfries & Galloway Council	Newton Stewart/ River Cree	-0.016
Dundee City Council	Broughty Ferry	0.000
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	0.991
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	0.359
East Lothian Council	Haddington	0.023
Falkirk Council	Grangemouth FPS	13.783
Fife Council	Kinness Burn	0.192
Glasgow City Council	White Cart Water Phase 3	0.000
Glasgow City Council	Camlachie Burn	0.000
Highland Council	Smithton and Culloden	-2.213
Highland Council	Caol and Lochyside	1.095
Highland Council	Drumnadrochit	0.661
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	0.000
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	-9.613
North Ayrshire Council	Upper Garnock FPS	-0.782
North Ayrshire Council	Mill Burn Millport	-0.733
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	10.945
Perth & Kinross Council	Milnathort	1.416
Perth & Kinross Council	South Kinross	0.123
Perth & Kinross Council	Scone	0.419
Scottish Borders Council	Hawick	20.588
Stirling Council	Bridge of Allan	0.515
Stirling Council	Stirling	-0.007
Stirling Council	Callander	-0.093
West Dunbartonshire Council	Gruggies Burn	-5.760
	Total	33.601

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2021-22

ANNEX K

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2021-22 Revenue	General Capital Grant	Specific Grant	Total 2021-22 Capital	2021-22 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	32.243	202.923	140.805	375.972	18.512	1.001	19.513	395.485
Aberdeenshire	34.455	104.867	339.901	479.223	22.968	1.144	24.112	503.335
Angus	13.854	19.766	193.304	226.925	10.448	0.509	10.957	237.882
Argyll & Bute	12.302	25.070	175.974	213.345	9.876	0.376	10.252	223.597
Clackmannanshire	7.444	13.650	84.636	105.731	4.320	0.226	4.546	110.277
Dumfries & Galloway	16.943	38.830	258.852	314.625	14.954	0.652	15.606	330.231
Dundee City	24.863	26.821	276.064	327.748	13.851	0.654	14.505	342.253
East Ayrshire	18.747	17.550	220.614	256.911	9.656	0.534	10.190	267.101
East Dunbartonshire	13.291	13.355	181.368	208.014	7.453	0.476	7.929	215.943
East Lothian	14.743	21.675	158.304	194.722	8.447	0.469	8.916	203.638
East Renfrewshire	8.506	7.234	180.336	196.076	5.636	0.418	6.054	202.130
Edinburgh, City of	61.959	188.796	581.097	831.852	38.360	30.249	68.609	900.461
Eilean Siar	4.497	6.157	90.949	101.604	6.412	0.117	6.529	108.133
Falkirk	24.798	60.775	230.100	315.673	24.143	0.705	24.848	340.521
Fife	51.131	135.763	538.418	725.312	24.985	3.087	28.072	753.384
Glasgow City	94.552	223.812	1,044.560	1,362.924	50.619	69.227	119.846	1,482.770
Highland	33.620	106.967	365.689	506.275	23.244	1.033	24.277	530.552
Inverclyde	12.454	12.019	157.399	181.872	6.405	0.341	6.746	188.618
Midlothian	16.548	18.811	148.345	183.703	7.197	0.405	7.602	191.305
Moray	13.091	41.237	125.829	180.158	8.213	0.420	8.633	188.791
North Ayrshire	20.980	28.520	254.379	303.879	- 1.301	1.910	0.609	304.488
North Lanarkshire	51.025	84.429	555.719	691.173	23.382	3.433	26.815	717.988
Orkney	10.593	9.788	62.285	82.666	5.048	0.098	5.146	87.812
Perth & Kinross	16.920	34.864	229.487	281.271	25.287	0.665	25.952	307.223
Renfrewshire	28.742	81.663	240.814	351.219	12.071	0.784	12.855	364.074
Scottish Borders	15.168	26.668	191.388	233.224	31.649	0.506	32.155	265.379
Shetland	14.307	26.690	56.275	97.272	5.178	0.100	5.278	102.550
South Ayrshire	13.388	23.358	186.920	223.666	8.577	0.493	9.070	232.736
South Lanarkshire	43.734	319.312	262.764	625.811	21.362	2.141	23.503	649.314
Stirling	14.233	27.158	147.296	188.687	8.206	0.413	8.619	197.306
West Dunbartonshire	14.097	81.408	111.885	207.391	1.244	0.389	1.633	209.024
West Lothian	22.689	60.063	270.574	353.327	11.535	0.802	12.337	365.664
Undistributed	0.163	0.000	114.979	115.142	22.000	0.000	22.000	137.142
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	15.327	15.327	15.327
Scotland	776.081	2,090.000	8,177.311	11,043.392	489.937	139.104	629.041	11,672.433