



SCOTTISH EXECUTIVE

Finance and Central Services Department
Local Government Finance Division

Victoria Quay
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Finance Circular No. 1/2006

by e-mail

Chief Executives and Directors of Finance
of Scottish Local Authorities

Chief Executive, The Convention of Scottish
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Our ref: B317302

8 February 2006

Dear Chief Executive

- 1. LOCAL GOVERNMENT FINANCE SETTLEMENT: 2006-07 AND 2007-08**
- 2. REDETERMINATION OF REVENUE SUPPORT GRANT FOR 2004-05 AND 2005-06.**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2006 which provides the statutory authority for the payment of Revenue Support Grant (RSG) to local authorities in 2006-07 and confirms changes since the last Order to the amounts payable to each authority for both 2004-05 and 2005-06. This Circular provides authorities with a summary of the figures contained in that Order and with details of Aggregate External Finance (AEF) allocations. In recognition that local authorities find it helpful to have early notification of grant redeterminations, this Circular also summarises all the current known redeterminations for both 2006-07 and 2007-08.

2. The annexes to this Circular are as follows:

- Annex A:** All Scotland Aggregate Totals for 2006-07 and 2007-08 (replaces Annex A of Circular 8/2005)
- Annex B:** Changes to the Aggregate totals for 2006-07 and 2007-08 since the issue of Finance Circular 8/2005
- Annex C:** AEF allocations for 2006-07 and 2007-08 (replaces Annex C of Circular 8/2005).
- Annex D:** Minimum Grant Increase (floor calculation) for 2006-07 and 2007-08 replaces Annex D of Circular 8/2005.
- Annex E:** Estimated payments to local authorities from Specific Grants for 2006-07 and 2007-08 (replaces Annex E of Circular 8/2005).
- Annex F:** 2006-07 Non-Domestic Rate Income Distributable Amount (replaces Annex F of Circular 8/2005)
- Annex G:** Reconciliation between Circulars 8/2005 and 1/2006.

- Annex H:** Revised allocations which have been redetermined in 2004-05 and included within the Local Government Finance (Scotland) Order 2006
- Annex I:** Revised allocations which have been redetermined in 2005-06 and included within the Local Government Finance (Scotland) Order 2006.
- Annex J:** Additional planned redeterminations for 2006-07 and 2007-08 (for information only – still to be approved by Parliament under the 2007 and 2008 Order s).

Local Government Finance Settlement 2006-07 and 2007 -08

3. Finance Circular 8/2005, issued on 23 November 2005, set out the provisional distribution of Aggregate External Finance (AEF) for 2006-07 and 2007-08. Since then there has been a number of changes in the totals for both years. Details of these are set out in Annex B.
4. Councils have indicated that it is helpful to have a reconciliation from one circular to the next. In recognition of this, a reconciliation from Circular 8/2005 to this Circular is included in Annex G.

Revised GAE Green Books

5. Revised GAE calculation detail for 2006-07 and 2007-08 will be updated and published in electronic format. This will take one or two weeks to be completed and published. A link will be issued to the named recipients of this Circular as soon as the revised tables are available.

Redetermination of Revenue Support Grant for 2004-05 and 2005 -06

6. Some revisions to the 2004-05 and 2005-06 allocations have also been approved by Parliament. A reconciliation to the new 2006 Order from the previous 2005 Order, taking account of these revisions is available at Annexes H and I.

Enquiries relating to this Circular

7. As agreed with COSLA, specific enquiries relating to the figures contained within this Circular should be addressed through COSLA in the first instance. The Executive has given an undertaking to COSLA to make every effort to respond to these enquiries as quickly as possible. The contact details for COSLA are:

Brenda Campbell, by email to brenda@cosla.gov.uk or by telephone to 0131 474 9229

8. General Enquiries relating to this Circular should be addressed to the following:

Revenue Expenditure

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

Non-Domestic Rates

Laura Sexton 0131 244 7047
laura.sexton@scotland.gsi.gov.uk

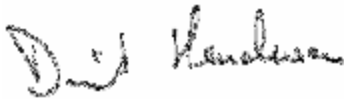
Capital Expenditure

Hilary Pearce 0131 244 7950
hilary.pearce@scotland.gsi.gov.uk

9. Copies of this Circular is available electronically through the Local Government Finance section of the Scottish Executive website at :

www.scotland.gov.uk/Topics/Government/local-government/17999/11203

Yours faithfully



David Henderson
Head of Local Government Finance Division

ALL SCOTLAND AGGREGATE TOTALS

	£ million 2006-07	£ million 2007-08
Total Aggregate External Finance	8,313.636	8,553.888
percentage increase over previous year	2.8%	2.9%
adjusted percentage increase ¹	3.8%	2.9%
<i>less</i> Specialist Provision Programme Specific Grant	5.000	5.000
<i>plus</i> Police Loan Charge Specific Grant	13.479	12.121
Distributable Aggregate External Finance	8,322.115	8,561.009
percentage increase over previous year	2.9%	2.9%
adjusted percentage increase ¹	3.9%	2.9%
<u>Breakdown of Specific Grants</u>		
Police ²	542.576	568.363
Supported Employment	4.891	4.891
Gaelic	3.514	4.014
Mental Illness	14.000	14.000
Social Work Training	5.500	5.500
National Priorities Action Fund	213.576	249.277
Total Specific Grants	784.057	846.045
Loan and Leasing Charges	966.000	978.000

¹ The year-on-year increases in AEF have been adjusted to reflect the transfer of responsibility for concessionary fares with effect from 1 April 2006.

² Police Specific Grant figure includes Loan Charge Support Specific Grant and Common Police Services.

CHANGES TO AGGREGATE EXTERNAL FINANCE (AEF) BETWEEN CIRCULAR 8/2005 AND CIRCULAR 1/2006

Additional Money

1. **The Scottish Executive's Partnership Agreement (PA) commitment to increase teacher numbers to 53,000.** The AEF figures have been increased by £18.000 million in 2006-07 and £44.000 million in 2007-08. In addition a further £11.300 million for 2006-07 and £17.100 million for 2007-08 have been added for additional support staff plus £3.000 million for both years in respect of Additional Support for Learning. All of these sums have been added to both the National Priorities Action Fund (NPAF) specific grant and AEF.
2. **Changing Children's Services Fund (CCSF).** The proposed transfer of money from the CCSF to AEF has been confirmed and as a result AEF has increased by £15.000 million in 2006-07 and £35.000 million for 2007-08. The distribution is as detailed in Annex G to this Circular for both years. Directors of Finance were notified of the distribution arrangements in a letter from Colin McLean dated 21 December 2005. No comments were received from any council, following that letter, however if any council wishes to raise any issues regarding the distribution methodology this can be done at the next meeting of the 3 Year Settlement Group and considered by the Executive but, if any changes to the distribution is agreed as a result, this will be on the basis that the Executive will not compensate any authority who lose from such a redistribution.
3. **Enforcement of the Smoking Ban.** The additional money of just over £6.000 million has now been added to the local government finance settlement as follows: £0.600 million will be paid in 2005-06 as a redetermination, see Annex I; £3.000 million has been added to AEF in 2006-07 and £2.500 million in 2007-08. The funding will be used to recruit additional environmental health staff across Scotland.
4. Both the **Police Specific Grant** and AEF figures for 2006-07 have been increased by £6.119 million as a result of a transfer to Police Specific Grant from central government funding.
5. Paragraphs 1-4 of Annex B of Circular 8/2005 advised of GAE distributional changes to both **Support for Airports and Harbours** and **Civil Protection** – following negotiations between the Executive and the local authorities that lost out as a result of those adjustments, compensation amounting in total to £1.000 million has been provided for those councils - see Annex G of this Circular.

Reductions in AEF

6. Annex B, paragraph 9 of Circular 8/2005 advised that the Executive was to transfer funds from local authorities in respect of **Concessionary Fares** following the introduction of Scotland-wide free bus travel. Following discussions between the Scottish Executive and local authorities, AEF has reduced in each of the financial years 2006-07 and 2007-08 by £79.338 million.
7. **Civil Protection Specific Grant** for 2006-07 of £0.574 million has been removed as it now will now be paid as a central government grant outwith AEF.

8. The previously unallocated sums of £6.000 million for **Councillor's Severance** in 2006-07 and £10.000 million for the **STV elections** in 2007-08 have been removed from the AEF totals. These grants will be administered outwith AEF although a final decision on how the actual payments will be made has still to be taken.

9. A number of other adjustments have been made to previously announced undistributed sums to reflect the actual position. These are as follows: £0.722 million has been removed from AEF from the previously **undistributed loans charges** figure. The balance of undistributed loans charges has now been distributed as AEF. The £1.300 million of **INSET Specific Grant** has been subsumed within the revised NPAF specific grant. The **NPAF specific grant** was also adjusted downwards by a figure of £0.868 million before the increases detailed at paragraph 1 were added.

Unchanged figures

10. Annex B, paragraph 8 of Circular 8/2005 advised of additional funding for **Gaelic Specific Grant** of £0.400 million in both 2005-06 and 2006-07 as a result of the 2004 Spending Review. This money has not yet been added as a distribution of the funding has still to be agreed by Scottish Ministers.

Distributional Changes

11. Subsequent to Circular 8/2005, the Scottish Executive Fire and Rescue Services Division (SEFSD) issued SFRSC Circular 18/2005 on 20 December 2005 advising Fire and Rescue Authorities of the provisional allocations of **Fire GAE** for 2005-08 and revisions to the methodology for distribution ensuring that Highlands and Island's allocation increases by £0.219 million in 2006-07 and £0.446 million in 2007-08. The subsequent changes are as noted in Annex G to this Circular

12. Copies of Scottish Fire Service Circulars 18/2005 containing full details of the changes to Fire GAE can be obtained from Stephen O'Conner, Scottish Executive Fire Service Division by e-mail to Stephen.O'Connor@scotland.gsi.gov.uk or by telephone on 0131 244 2784.

AEF 2006-07	(1) Estimated Service Expenditure	(2) Quality of Life	(3) Loan Charges Support 2005-06	(4) PPP LPFS	(5) Floor Adjustment 2005-06	(6) Total Estimated Expenditure (Cols.1 to 5)	(7) Band D Properties forecast	(8) Deduction for TEE not supported by AEF excludes Teachers Pay increases	(9) Total AEF (Col 6-8)	(10) Specific Grants	(11) NDRI	(12) RSG (Col 9-10- 11)
	£M	£M	£M	£M	£M	£M		£M	£M	£M	£M	£M
Aberdeen City	330.401	1.839	31.633	0.000	1.672	365.545	85,106	74.512	291.033	31.877	75.467	183.689
Aberdeenshire	394.216	2.181	28.485	1.400	-1.153	425.129	94,185	82.461	342.668	28.478	86.373	227.817
Angus	192.866	1.067	12.387	3.400	-0.574	209.145	40,872	35.784	173.361	15.119	40.269	117.973
Argyll & Bute	175.777	0.979	30.808	1.371	-0.591	208.344	37,963	33.237	175.107	14.737	33.826	126.544
Clackmannanshire	82.333	0.456	7.206	0.000	-0.251	89.744	17,885	15.659	74.085	6.361	17.894	49.830
Dumfries & Galloway	274.315	1.517	24.784	1.270	-0.843	301.042	57,129	50.018	251.025	22.354	54.873	173.798
Dundee City	263.480	1.467	25.325	2.319	2.181	294.772	47,629	41.700	253.072	25.687	52.625	174.760
East Ayrshire	210.760	1.172	16.542	0.099	-0.655	227.918	39,838	34.879	193.039	17.565	44.409	131.065
East Dunbartonshire	177.493	0.988	14.881	0.064	-0.518	192.908	46,338	40.570	152.338	12.974	39.523	99.841
East Lothian	152.927	0.851	14.932	0.000	-0.458	168.251	38,219	33.461	134.791	12.305	33.971	88.515
East Renfrewshire	155.226	0.863	11.530	5.032	-0.450	172.201	39,767	34.817	137.384	10.373	33.240	93.771
Edinburgh, City of	700.500	3.901	91.989	6.620	-2.121	800.889	195,317	171.003	629.886	70.659	168.283	390.944
Eilean Siar	76.241	0.419	21.677	0.000	6.484	104.821	9,233	8.083	96.738	5.451	9.741	81.546
Falkirk	245.111	1.360	18.292	8.640	-0.735	272.668	53,640	46.962	225.706	19.825	54.698	151.183
Fife	602.455	3.347	43.069	3.680	-1.809	650.742	130,206	113.998	536.744	48.000	131.534	357.210
Glasgow City	1,132.285	6.283	157.545	15.531	10.323	1321.967	210,625	184.406	1137.561	124.022	214.280	799.259
Highland	413.649	2.286	47.123	2.950	-1.306	464.702	85,257	74.644	390.058	34.089	78.394	277.575
Inverclyde	153.733	0.855	16.819	0.088	-0.495	171.000	28,681	25.111	145.889	13.996	30.576	101.317
Midlothian	139.080	0.771	10.891	3.116	-0.421	153.437	29,584	25.901	127.536	11.564	29.530	86.442
Moray	151.009	0.836	13.552	0.000	-0.466	164.931	30,903	27.056	137.875	11.878	32.539	93.458
North Ayrshire	243.142	1.353	21.236	0.106	-0.755	265.082	48,865	42.782	222.300	19.747	50.455	152.098
North Lanarkshire	561.495	3.118	44.538	0.265	-1.739	607.677	107,971	94.530	513.147	47.885	119.735	345.527
Orkney	55.110	0.301	9.557	0.000	-0.195	64.773	7,153	6.263	58.510	3.125	7.233	48.152
Perth & Kinross	237.542	1.316	17.876	1.405	-0.693	257.446	58,534	51.248	206.198	18.207	51.011	136.980
Renfrewshire	298.940	1.662	30.717	0.153	-0.926	330.546	66,135	57.902	272.644	26.561	63.286	182.797
Scottish Borders	199.093	1.103	20.197	0.000	-0.615	219.778	43,350	37.953	181.825	16.803	40.532	124.490
Shetland	68.933	0.380	16.915	0.000	0.047	86.275	7,668	6.713	79.562	3.868	8.138	67.556
South Ayrshire	194.683	1.086	13.832	0.079	-0.574	209.106	46,461	40.677	168.429	15.924	41.489	111.016
South Lanarkshire	520.488	2.895	41.837	0.223	-1.583	563.860	111,625	97.730	466.130	41.693	113.288	311.149
Stirling	152.743	0.845	15.084	1.590	-0.396	169.866	35,602	31.170	138.696	12.416	32.038	94.242
West Dunbartonshire	176.841	0.982	14.923	0.113	0.438	193.297	33,618	29.433	163.864	18.231	34.115	111.518
West Lothian	274.159	1.518	18.391	1.916	-0.822	295.162	57,391	50.247	244.915	22.284	60.404	162.227
Scotland	9,007.025	50.000	904.571	61.429	0.000	10,023.025	1,942,748	1,700.910	8,322.115	784.057	1,883.769	5,654.289

AEF 2007-08	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	ANNEX C (9)
	Estimated Service Expenditure	Quality of Life	Loan Charges Support 2007-08	PPP LPFS	Floor Adjustment 2007-08	Total Estimated Expenditure (Cols.1 to 5)	Band D Properties forecast	Deduction for TEE not supported by AEF excludes Teachers Pay Increases	Total AEF (Col 6-8)
	£M	£M	£M	£M	£M	£M		£M	£M
Aberdeen City	342.480	1.848	31.694	0.000	-1.033	374.989	85,618	77.081	297.908
Aberdeenshire	408.741	2.191	28.284	1.400	-1.213	439.404	95,104	85.621	353.783
Angus	199.572	1.070	12.516	3.400	-0.604	215.954	41,075	36.979	178.975
Argyll & Bute	180.280	0.973	31.739	1.371	-0.617	213.746	38,201	34.392	179.354
Clackmannanshire	85.360	0.458	7.403	0.000	-0.264	92.957	18,049	16.250	76.708
Dumfries & Galloway	282.418	1.515	25.313	1.270	-0.883	309.633	57,522	51.786	257.847
Dundee City	271.241	1.463	24.501	2.319	2.370	301.895	47,672	42.918	258.977
East Ayrshire	217.015	1.169	16.617	0.099	-0.685	234.214	40,008	36.019	198.195
East Dunbartonshire	181.885	0.981	14.646	0.064	0.254	197.829	46,619	41.970	155.859
East Lothian	158.486	0.855	15.403	0.000	-0.483	174.260	38,755	34.891	139.369
East Renfrewshire	160.495	0.865	11.792	5.032	-0.472	177.712	40,216	36.206	141.506
Edinburgh, City of	722.527	3.900	94.201	6.620	-2.221	825.028	197,886	178.155	646.873
Eilean Siar	77.954	0.415	21.680	0.000	7.176	107.226	9,281	8.356	98.870
Falkirk	254.556	1.368	18.432	8.640	-0.775	282.222	54,289	48.876	233.345
Fife	625.254	3.366	43.322	3.680	-1.906	673.716	131,717	118.583	555.133
Glasgow City	1,161.730	6.239	159.529	15.531	12.712	1,355.741	212,075	190.929	1,164.812
Highland	428.198	2.292	48.455	2.950	-1.376	480.519	85,991	77.417	403.102
Inverclyde	157.941	0.850	17.302	0.088	-0.517	175.664	28,781	25.911	149.753
Midlothian	144.239	0.776	10.686	3.116	-0.443	158.373	29,924	26.940	131.433
Moray	156.432	0.840	13.574	0.000	-0.491	170.354	30,984	27.895	142.459
North Ayrshire	250.525	1.350	21.948	0.106	-0.791	273.137	49,207	44.300	228.837
North Lanarkshire	579.753	3.116	46.159	0.265	-1.825	627.468	109,046	98.173	529.295
Orkney	56.249	0.300	9.686	0.000	-0.204	66.030	7,211	6.492	59.538
Perth & Kinross	246.430	1.323	18.019	1.405	-0.730	266.447	59,117	53.223	213.225
Renfrewshire	308.118	1.659	31.490	0.153	-0.970	340.450	66,470	59.842	280.608
Scottish Borders	206.450	1.109	20.506	0.000	-0.648	227.416	43,793	39.426	187.990
Shetland	71.037	0.379	17.140	0.000	-0.208	88.348	7,767	6.993	81.355
South Ayrshire	200.717	1.085	14.049	0.079	-0.601	215.328	46,717	42.059	173.269
South Lanarkshire	537.481	2.895	41.869	0.223	-1.657	580.811	112,702	101.465	479.346
Stirling	158.577	0.850	15.279	1.590	-0.488	175.808	36,128	32.526	143.282
West Dunbartonshire	181.567	0.977	15.102	0.113	0.455	198.213	33,817	30.445	167.768
West Lothian	284.077	1.524	18.236	1.916	-0.862	304.891	58,490	52.658	252.234
Scotland	9,297.786	50.000	916.571	61.429	0.000	10,325.786	1,960,233	1,764.777	8,561.009

FLOOR CALCULATION

ANNEX D

	2006-07				
	Revenue Grant (without floor)	Increase without floor	Contribution to floor	Revenue Grant with floor	Year on year % increase
	£M	%	£M	2.0%	
Orkney	58.706	7.06	-0.195	58.510	6.70
Aberdeenshire	342.421	5.90	-1.153	341.268	5.54
East Renfrewshire	132.802	5.70	-0.450	132.352	5.34
Argyll & Bute	174.327	5.15	-0.591	173.736	4.79
Perth & Kinross	205.486	5.02	-0.693	204.793	4.67
East Lothian	135.249	4.80	-0.458	134.791	4.45
Highland	388.414	4.74	-1.306	387.108	4.38
Scottish Borders	182.440	4.58	-0.615	181.825	4.23
Moray	138.341	4.56	-0.466	137.875	4.21
West Lothian	243.821	4.50	-0.822	242.999	4.15
Dumfries & Galloway	250.598	4.23	-0.843	249.755	3.88
Angus	170.536	3.93	-0.574	169.961	3.58
Falkirk	217.801	3.84	-0.735	217.066	3.49
East Ayrshire	193.595	3.80	-0.655	192.940	3.44
North Lanarkshire	514.621	3.71	-1.739	512.882	3.36
Clackmannanshire	74.336	3.34	-0.251	74.085	2.99
North Ayrshire	222.949	3.29	-0.755	222.194	2.94
Inverclyde	146.296	3.20	-0.495	145.801	2.85
Fife	534.874	3.10	-1.809	533.064	2.75
Midlothian	124.841	2.76	-0.421	124.420	2.42
South Ayrshire	168.924	2.71	-0.574	168.350	2.36
South Lanarkshire	467.490	2.52	-1.583	465.907	2.18
Shetland	79.514	2.45	0.047	79.562	2.52
Stirling	137.502	2.39	-0.396	137.106	2.10
Renfrewshire	273.416	2.17	-0.926	272.491	1.83
East Dunbartonshire	152.793	2.09	-0.518	152.275	1.74
Edinburgh, City of	625.387	2.04	-2.121	623.266	1.70
West Dunbartonshire	163.313	1.39	0.438	163.751	1.66
Glasgow City	1,111.707	0.85	10.323	1,122.030	1.78
Aberdeen City	289.361	0.78	1.672	291.033	1.36
Dundee City	248.572	0.52	2.181	250.753	1.40
Eilean Siar	90.254	-4.29	6.484	96.738	2.58
Scotland	8,260.686	2.92	0.00	8,260.686	2.92

	2007-08				
	Revenue Grant (without floor)	Increase without floor	Contribution to floor	Revenue Grant with floor	Year on year % increase
	£M	%	£M	1.75%	
Falkirk	226.035	4.13	-0.775	225.259	3.77
Clackmannanshire	77.156	4.14	-0.264	76.892	3.79
Perth & Kinross	213.153	4.08	-0.730	212.423	3.73
Fife	554.703	4.06	-1.906	552.797	3.70
Scottish Borders	189.085	3.99	-0.648	188.437	3.64
East Lothian	140.247	4.05	-0.483	139.765	3.69
Stirling	142.549	3.97	-0.488	142.061	3.61
Highland	402.405	3.95	-1.376	401.029	3.60
Angus	176.598	3.90	-0.604	175.994	3.55
Moray	143.266	3.91	-0.491	142.775	3.55
Aberdeenshire	354.566	3.90	-1.213	353.354	3.54
Midlothian	129.065	3.73	-0.443	128.622	3.38
East Renfrewshire	137.356	3.78	-0.472	136.884	3.42
North Lanarkshire	531.968	3.72	-1.825	530.143	3.37
West Lothian	251.777	3.61	-0.862	250.915	3.26
South Ayrshire	174.268	3.52	-0.601	173.667	3.16
Renfrewshire	282.103	3.53	-0.970	281.133	3.17
North Ayrshire	230.024	3.52	-0.791	229.233	3.17
Dumfries & Galloway	258.047	3.32	-0.883	257.164	2.97
Edinburgh, City of	644.493	3.41	-2.221	642.272	3.05
South Lanarkshire	481.930	3.44	-1.657	480.273	3.08
East Ayrshire	199.190	3.24	-0.685	198.505	2.88
Inverclyde	150.476	3.21	-0.517	149.959	2.85
Orkney	59.816	2.23	-0.204	59.612	1.88
Argyll & Bute	178.989	3.02	-0.617	178.373	2.67
Aberdeen City	299.815	3.02	-1.033	298.782	2.66
Shetland	81.643	2.62	-0.208	81.434	2.35
East Dunbartonshire	156.017	2.46	0.254	156.271	2.62
West Dunbartonshire	167.545	2.32	0.455	168.000	2.60
Dundee City	254.774	1.60	2.370	257.144	2.55
Glasgow City	1,138.733	1.49	12.712	1,151.445	2.62
Eilean Siar	91.789	-5.12	7.176	98.965	2.30
Scotland	8,519.580	3.13	0.00	8,519.580	3.13

Note 1 : Figures for 2006-07 and 2007-08 show increases excluding LPFS.

Note 2 : LPFS will reduce % increases as it is excluded from Floor calculation

Note 3 : The current floor shows a like for like snapshot of changes to AEF. The percentage increases are below the floor due to the Concessionary Fares transfer. Notwithstanding the transfer in Concessionary Fares, councils are receiving the 2% and 1.75% increases.

2006-07 SPECIFIC GRANTS (revised)

	Police	Supported Employment	Gaelic	Mental Illness	Social Work Training	National Priorities Action Fund
	£000	£000	£000	£000	£000	£000
Aberdeen City	23,038	398	125	708	225	7,383
Aberdeenshire	17,235	163	5	578	168	10,329
Angus	10,056	0	35	321	116	4,591
Argyll & Bute	10,161	5	295	312	116	3,849
Clackmannanshire	4,026	58	16	111	61	2,089
Dumfries & Galloway	15,277	216	0	374	116	6,371
Dundee City	18,711	600	0	341	168	5,867
East Ayrshire	11,810	19	130	321	116	5,169
East Dunbartonshire	7,684	0	42	164	61	5,023
East Lothian	8,149	96	11	223	116	3,710
East Renfrewshire	5,888	10	31	57	61	4,326
Edinburgh, City of	54,115	413	154	1,345	500	14,132
Eilean Siar	2,514	38	950	164	61	1,724
Falkirk	13,173	216	5	367	168	5,896
Fife	31,375	912	0	893	332	14,488
Glasgow City	96,464	561	243	2,775	940	23,039
Highland	21,906	451	799	598	225	10,110
Inverclyde	9,874	29	81	193	116	3,703
Midlothian	7,579	58	0	266	61	3,600
Moray	7,799	120	0	160	61	3,738
North Ayrshire	13,232	24	28	197	168	6,098
North Lanarkshire	31,537	202	232	563	332	15,019
Orkney	1,662	29	0	133	61	1,240
Perth & Kinross	12,447	0	46	272	116	5,326
Renfrewshire	18,265	19	22	375	168	7,712
Scottish Borders	11,740	125	5	311	116	4,505
Shetland	2,131	0	0	165	61	1,511
South Ayrshire	10,733	38	0	301	116	4,736
South Lanarkshire	27,145	0	148	750	281	13,369
Stirling	8,281	29	98	207	61	3,740
West Dunbartonshire	13,450	19	13	251	116	4,382
West Lothian	15,121	43	0	204	116	6,800
Scotland	542,576	4,891	3,514	14,000	5,500	213,576

2007-08 SPECIFIC GRANTS

	Police	Supported Employment	Gaelic	Mental Illness	Social Work Training	National Priorities Action Fund
	£000	£000	£000	£000	£000	£000
Aberdeen City	25,062	398	143	708	225	8,456
Aberdeenshire	18,755	163	5	578	168	11,935
Angus	10,467	0	40	321	116	5,319
Argyll & Bute	10,465	5	337	312	116	4,471
Clackmannanshire	4,304	58	18	111	61	2,437
Dumfries & Galloway	15,960	216	0	374	116	7,398
Dundee City	19,476	600	0	341	168	6,905
East Ayrshire	12,160	19	148	321	116	6,073
East Dunbartonshire	7,912	0	48	164	61	5,821
East Lothian	8,574	96	13	223	116	4,270
East Renfrewshire	6,063	10	36	57	61	5,035
Edinburgh, City of	56,909	413	176	1,345	500	16,391
Eilean Siar	2,683	38	1,085	164	61	2,019
Falkirk	14,085	216	5	367	168	6,815
Fife	34,356	912	0	893	332	16,788
Glasgow City	99,296	562	278	2,775	940	27,834
Highland	23,357	451	913	598	225	11,705
Inverclyde	10,164	29	93	193	116	4,379
Midlothian	7,978	58	0	266	61	4,133
Moray	8,484	120	0	160	61	4,323
North Ayrshire	13,628	24	32	197	168	7,124
North Lanarkshire	32,472	201	265	563	332	17,657
Orkney	1,767	29	0	133	61	1,449
Perth & Kinross	12,955	0	53	272	116	6,154
Renfrewshire	18,807	19	25	375	168	8,981
Scottish Borders	12,345	125	5	311	116	5,223
Shetland	2,261	0	0	165	61	1,772
South Ayrshire	11,058	38	0	301	116	5,474
South Lanarkshire	27,953	0	169	750	281	15,577
Stirling	8,854	29	112	207	61	4,337
West Dunbartonshire	13,849	19	15	251	116	5,146
West Lothian	15,904	43	0	204	116	7,877
Scotland	568,363	4,891	4,014	14,000	5,500	249,277

2006-07 DISTRIBUTABLE AMOUNT
NDRI Balance Sheet to 31/3/2006

	£m	£m	£m	£m	£m
1	Balance brought forward 31/3/2005 as per Distributable Amount calculation 2005-06				-63.083
2	Closing Balance				-63.083
<hr/>					
Final Balance brought forward 31/3/2005					
3	Opening Balance				-63.083
4	Add: Provisional Contributable Amount 2005-06			1,843.909	
5	Less: Distributable Amount 2005-06			1,897.073	
				<u>-53.164</u>	
6	Reconciliation of 2004-05				-116.247
7	Add: Notified Amount 2004-05		1,812.092	*	
8	Less: Provisional Contributable Amount 2004-05		1,803.717		
9			<u>8.375</u>		
10	Reconciliation of 2003-04				-107.872
11	Add: Audited Amount 2003-04	1,706.334			
12	Less: Notified Amount 2003-04	1,706.035			
13		<u>0.299</u>			-107.573
14	Closing Balance 2005-06				-107.573
<hr/>					
15	Balance brought forward 31/3/2006				-107.573
16	Opening Balance				
17	Add: estimated Provisional Contributable Amount 2006-07		1,904.000		
18	Add: Mid Year Estimate 2005-06	1,931.251			
19	Less: Provisional Contributable Amount 2005-06	1,843.909			
20	Add/less: Estimated reconciliation of 2005-06	<u>87.342</u>			
21	Estimated movement on Pool 2006-07				1,991.342
<hr/>					
22	Estimated movement on Pool 2006-07				1,991.342
23	Net Balance on 2005-06 Pool including brought forward at 31/3/05				1,883.769
24	Less: Distributable Amount for 2006-07				-1,883.769
25	Estimated balance at 31/3/2007				0.000
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* Mid year figure for Angus used as notified return was not available.

2006-07	Circular 8/2005 ESE	Smoking Ban Implementation	NPAF	Changing Children's Services Fund	Concessionary Fares transfer	Compensation for errors to Airports and Harbours	Fire GAE redistribution	Circular 1/2006 ESE	Circular 8/2005 Floor	Change to floor following ESE adjustments	Circular 1/2006 Floor
Aberdeen City	332.425	0.108	0.985	0.482	-3.589	0.000	-0.011	330.401	1.662	0.010	1.672
Aberdeenshire	394.158	0.118	1.411	0.706	-2.297	0.127	-0.007	394.216	-1.151	-0.002	-1.153
Angus	192.863	0.080	0.657	0.299	-1.069	0.040	-0.004	192.866	-0.573	-0.001	-0.574
Argyll & Bute	176.925	0.080	0.549	0.270	-2.043	0.000	-0.004	175.777	-0.590	-0.001	-0.591
Clackmannanshire	82.404	0.061	0.305	0.140	-0.574	0.000	-0.002	82.333	-0.250	-0.001	-0.251
Dumfries & Galloway	274.156	0.095	0.912	0.438	-1.455	0.176	-0.007	274.315	-0.842	-0.001	-0.843
Dundee City	265.174	0.087	0.921	0.408	-3.101	0.000	-0.011	263.480	2.170	0.011	2.181
East Ayrshire	211.843	0.082	0.784	0.348	-2.292	0.000	-0.005	210.760	-0.655	0.000	-0.655
East Dunbartonshire	178.554	0.077	0.718	0.234	-2.085	0.000	-0.005	177.493	-0.517	-0.001	-0.518
East Lothian	153.801	0.074	0.498	0.251	-1.694	0.000	-0.003	152.927	-0.458	0.000	-0.458
East Renfrewshire	156.014	0.072	0.627	0.209	-1.693	0.000	-0.003	155.226	-0.449	-0.001	-0.450
Edinburgh, City of	705.086	0.178	2.018	1.102	-7.863	0.000	-0.021	700.500	-2.119	-0.002	-2.121
Eilean Siar	75.747	0.057	0.319	0.094	0.000	0.000	0.023	76.241	6.507	-0.023	6.484
Falkirk	245.736	0.088	0.812	0.402	-1.933	0.012	-0.006	245.111	-0.735	0.000	-0.735
Fife	604.960	0.145	2.069	1.018	-5.751	0.033	-0.018	602.455	-1.807	-0.002	-1.809
Glasgow City	1,135.573	0.213	3.958	2.268	-9.694	0.000	-0.034	1,132.285	10.290	0.033	10.323
Highland	413.029	0.120	1.432	0.685	-1.827	0.045	0.165	413.649	-1.304	-0.002	-1.306
Inverclyde	154.454	0.071	0.582	0.244	-1.613	0.000	-0.006	153.733	-0.494	-0.001	-0.495
Midlothian	139.399	0.070	0.483	0.224	-1.193	0.100	-0.002	139.080	-0.421	0.000	-0.421
Moray	151.159	0.074	0.530	0.239	-1.003	0.013	-0.004	151.009	-0.466	0.000	-0.466
North Ayrshire	244.462	0.086	0.885	0.411	-2.697	0.000	-0.007	243.142	-0.754	-0.001	-0.755
North Lanarkshire	563.513	0.134	2.269	1.038	-5.449	0.000	-0.010	561.495	-1.737	-0.002	-1.739
Orkney	54.357	0.055	0.221	0.067	-0.050	0.447	0.014	55.110	-0.195	0.000	-0.195
Perth & Kinross	237.838	0.091	0.736	0.384	-1.509	0.007	-0.006	237.542	-0.692	-0.001	-0.693
Renfrewshire	300.434	0.095	1.102	0.472	-3.155	0.000	-0.007	298.940	-0.924	-0.002	-0.926
Scottish Borders	199.335	0.081	0.639	0.312	-1.268	0.000	-0.005	199.093	-0.614	-0.001	-0.615
Shetland	68.585	0.056	0.289	0.091	-0.105	0.000	0.017	68.933	0.064	-0.017	0.047
South Ayrshire	196.178	0.081	0.659	0.275	-2.505	0.000	-0.005	194.683	-0.573	-0.001	-0.574
South Lanarkshire	523.132	0.131	1.919	0.881	-5.564	0.000	-0.010	520.488	-1.581	-0.002	-1.583
Stirling	152.713	0.075	0.526	0.245	-0.812	0.000	-0.004	152.743	-0.399	0.003	-0.396
West Dunbartonshire	177.521	0.073	0.656	0.276	-1.679	0.000	-0.007	176.841	0.431	0.007	0.438
West Lothian	274.402	0.093	0.960	0.486	-1.776	0.000	-0.005	274.159	-0.821	-0.001	-0.822
Scotland	9,035.931	3.000	31.432	15.000	-79.338	1.000	0.000	9,007.025	0.000	0.000	0.000

2006-07	Circular 8/2005 TEE	Smoking Ban Implementation	NPAF	Changing Children's Services Fund	Concessionary Fares transfer	Compensation for errors to Airports and Harbours	Fire GAE redistribution	Change to floor following ESE adjustments	Circular 1/2006 TEE
Aberdeen City	367.559	0.108	0.985	0.482	-3.589	0.000	-0.011	0.010	365.545
Aberdeenshire	425.073	0.118	1.411	0.706	-2.297	0.127	-0.007	-0.002	425.129
Angus	209.144	0.080	0.657	0.299	-1.069	0.040	-0.004	-0.001	209.145
Argyll & Bute	209.493	0.080	0.549	0.270	-2.043	0.000	-0.004	-0.001	208.344
Clackmannanshire	89.816	0.061	0.305	0.140	-0.574	0.000	-0.002	-0.001	89.744
Dumfries & Galloway	300.885	0.095	0.912	0.438	-1.455	0.176	-0.007	-0.001	301.042
Dundee City	296.455	0.087	0.921	0.408	-3.101	0.000	-0.011	0.011	294.772
East Ayrshire	229.001	0.082	0.784	0.348	-2.292	0.000	-0.005	0.000	227.918
East Dunbartonshire	193.970	0.077	0.718	0.234	-2.085	0.000	-0.005	-0.001	192.908
East Lothian	169.126	0.074	0.498	0.251	-1.694	0.000	-0.003	0.000	168.251
East Renfrewshire	172.990	0.072	0.627	0.209	-1.693	0.000	-0.003	-0.001	172.201
Edinburgh, City of	805.478	0.178	2.018	1.102	-7.863	0.000	-0.021	-0.002	800.889
Eilean Siar	104.350	0.057	0.319	0.094	0.000	0.000	0.023	-0.023	104.821
Falkirk	273.293	0.088	0.812	0.402	-1.933	0.012	-0.006	0.000	272.668
Fife	653.250	0.145	2.069	1.018	-5.751	0.033	-0.018	-0.002	650.742
Glasgow City	1,325.223	0.213	3.958	2.268	-9.694	0.000	-0.034	0.033	1,321.967
Highland	464.083	0.120	1.432	0.685	-1.827	0.045	0.165	-0.002	464.702
Inverclyde	171.722	0.071	0.582	0.244	-1.613	0.000	-0.006	-0.001	171.000
Midlothian	153.756	0.070	0.483	0.224	-1.193	0.100	-0.002	0.000	153.437
Moray	165.081	0.074	0.530	0.239	-1.003	0.013	-0.004	0.000	164.931
North Ayrshire	266.403	0.086	0.885	0.411	-2.697	0.000	-0.007	-0.001	265.082
North Lanarkshire	609.697	0.134	2.269	1.038	-5.449	0.000	-0.010	-0.002	607.677
Orkney	64.020	0.055	0.221	0.067	-0.050	0.447	0.014	0.000	64.773
Perth & Kinross	257.743	0.091	0.736	0.384	-1.509	0.007	-0.006	-0.001	257.446
Renfrewshire	332.042	0.095	1.102	0.472	-3.155	0.000	-0.007	-0.002	330.546
Scottish Borders	220.021	0.081	0.639	0.312	-1.268	0.000	-0.005	-0.001	219.778
Shetland	85.944	0.056	0.289	0.091	-0.105	0.000	0.017	-0.017	86.275
South Ayrshire	210.602	0.081	0.659	0.275	-2.505	0.000	-0.005	-0.001	209.106
South Lanarkshire	566.506	0.131	1.919	0.881	-5.564	0.000	-0.010	-0.002	563.860
Stirling	169.833	0.075	0.526	0.245	-0.812	0.000	-0.004	0.003	169.866
West Dunbartonshire	193.970	0.073	0.656	0.276	-1.679	0.000	-0.007	0.007	193.297
West Lothian	295.406	0.093	0.960	0.486	-1.776	0.000	-0.005	-0.001	295.162
Scotland	10,051.931	3.000	31.432	15.000	-79.338	1.000	0.000	0.000	10,023.025

2006-07	Circular 8/2005 CT assumption		Circular 1/2006 CT assumption	Circular 8/2005 AEF	Total of changes to ESE and Floor	Changes to CT assumption	Circular 1/2006 AEF
Aberdeen City	74.702	-0.190	74.512	292.857	-2.014	0.190	291.033
Aberdeenshire	82.692	-0.231	82.461	342.381	0.056	0.231	342.668
Angus	35.909	-0.125	35.784	173.235	0.001	0.125	173.361
Argyll & Bute	33.367	-0.130	33.237	176.126	-1.149	0.130	175.107
Clackmannanshire	15.711	-0.052	15.659	74.105	-0.072	0.052	74.085
Dumfries & Galloway	50.200	-0.182	50.018	250.685	0.157	0.182	251.025
Dundee City	41.894	-0.194	41.700	254.562	-1.683	0.194	253.072
East Ayrshire	35.025	-0.146	34.879	193.976	-1.083	0.146	193.039
East Dunbartonshire	40.668	-0.098	40.570	153.302	-1.062	0.098	152.338
East Lothian	33.551	-0.090	33.461	135.575	-0.875	0.090	134.791
East Renfrewshire	34.908	-0.091	34.817	138.082	-0.789	0.091	137.384
Edinburgh, City of	171.409	-0.406	171.003	634.069	-4.589	0.406	629.886
Eilean Siar	8.161	-0.078	8.083	96.189	0.471	0.078	96.738
Falkirk	47.124	-0.162	46.962	226.169	-0.625	0.162	225.706
Fife	114.381	-0.383	113.998	538.869	-2.508	0.383	536.744
Glasgow City	185.277	-0.871	184.406	1,139.946	-3.256	0.871	1,137.561
Highland	74.931	-0.287	74.644	389.152	0.619	0.287	390.058
Inverclyde	25.223	-0.112	25.111	146.499	-0.722	0.112	145.889
Midlothian	25.993	-0.092	25.901	127.763	-0.319	0.092	127.536
Moray	27.157	-0.101	27.056	137.924	-0.150	0.101	137.875
North Ayrshire	42.947	-0.165	42.782	223.456	-1.321	0.165	222.300
North Lanarkshire	94.915	-0.385	94.530	514.782	-2.020	0.385	513.147
Orkney	6.312	-0.049	6.263	57.708	0.753	0.049	58.510
Perth & Kinross	51.385	-0.137	51.248	206.358	-0.297	0.137	206.198
Renfrewshire	58.097	-0.195	57.902	273.945	-1.496	0.195	272.644
Scottish Borders	38.084	-0.131	37.953	181.937	-0.243	0.131	181.825
Shetland	6.782	-0.069	6.713	79.162	0.331	0.069	79.562
South Ayrshire	40.792	-0.115	40.677	169.810	-1.496	0.115	168.429
South Lanarkshire	98.065	-0.335	97.730	468.441	-2.646	0.335	466.130
Stirling	31.266	-0.096	31.170	138.567	0.033	0.096	138.696
West Dunbartonshire	29.556	-0.123	29.433	164.414	-0.673	0.123	163.864
West Lothian	50.423	-0.176	50.247	244.983	-0.244	0.176	244.915
Scotland	1,706.904	-5.994	1,700.910	8,345.027	-28.906	5.994	8,322.115

2006-07	Circular 8/2005 SG	Police	Civil Protection	NPAF	Circular 1/2006 SG	Circular 8/2005 NDRI	Circular 1/2006 NDRI	
Aberdeen City	30.666	0.285	-0.059	0.985	31.877	74.546	0.921	75.467
Aberdeenshire	26.901	0.210	-0.044	1.411	28.478	85.318	1.055	86.373
Angus	14.359	0.116	-0.013	0.657	15.119	39.777	0.492	40.269
Argyll & Bute	14.079	0.114	-0.004	0.549	14.737	33.413	0.413	33.826
Clackmannanshire	6.018	0.048	-0.009	0.304	6.361	17.676	0.218	17.894
Dumfries & Galloway	21.333	0.163	-0.055	0.913	22.354	54.203	0.670	54.873
Dundee City	24.575	0.216	-0.025	0.921	25.687	51.982	0.643	52.625
East Ayrshire	16.655	0.132	-0.006	0.784	17.565	43.866	0.543	44.409
East Dunbartonshire	12.173	0.086	-0.003	0.718	12.974	39.041	0.482	39.523
East Lothian	11.721	0.090	-0.004	0.498	12.305	33.556	0.415	33.971
East Renfrewshire	9.683	0.066	-0.003	0.627	10.373	32.834	0.406	33.240
Edinburgh, City of	68.081	0.591	-0.031	2.018	70.659	166.229	2.054	168.283
Eilean Siar	5.115	0.021	-0.004	0.319	5.451	9.622	0.119	9.741
Falkirk	18.884	0.157	-0.028	0.812	19.825	54.031	0.667	54.698
Fife	45.559	0.427	-0.055	2.069	48.000	129.928	1.606	131.534
Glasgow City	119.039	1.075	-0.050	3.958	124.022	211.663	2.617	214.280
Highland	32.513	0.188	-0.044	1.432	34.089	77.437	0.957	78.394
Inverclyde	13.308	0.110	-0.005	0.583	13.996	30.203	0.373	30.576
Midlothian	11.000	0.085	-0.004	0.483	11.564	29.170	0.360	29.530
Moray	11.272	0.097	-0.020	0.529	11.878	32.141	0.398	32.539
North Ayrshire	18.720	0.148	-0.006	0.885	19.747	49.839	0.616	50.455
North Lanarkshire	45.279	0.352	-0.015	2.269	47.885	118.273	1.462	119.735
Orkney	2.894	0.014	-0.003	0.220	3.125	7.145	0.088	7.233
Perth & Kinross	17.343	0.144	-0.017	0.737	18.207	50.388	0.623	51.011
Renfrewshire	25.264	0.204	-0.008	1.101	26.561	62.513	0.773	63.286
Scottish Borders	16.042	0.127	-0.006	0.639	16.803	40.037	0.495	40.532
Shetland	3.564	0.018	-0.004	0.290	3.868	8.039	0.099	8.138
South Ayrshire	15.149	0.120	-0.004	0.659	15.924	40.983	0.506	41.489
South Lanarkshire	39.484	0.303	-0.013	1.919	41.693	111.905	1.383	113.288
Stirling	11.810	0.098	-0.018	0.526	12.416	31.647	0.391	32.038
West Dunbartonshire	17.431	0.150	-0.006	0.656	18.231	33.699	0.416	34.115
West Lothian	21.166	0.166	-0.008	0.960	22.284	59.666	0.738	60.404
Scotland	747.080	6.119	-0.574	31.432	784.057	1,860.769	23.000	1,883.769

2007-08	Circular 8/2005 AEF	Smoking Ban Implementation	NPAF	Changing Children's Services Fund	Concessionary Fares transfer	Fire GAE redistribution	Floor	CT assumption	Circular 1/2006 AEF	Circular 8/2005 SG	Civil Protection	NPAF	Circular 1/2006 SG
Aberdeen City	298.413	0.087	1.921	1.125	-3.549	-0.021	-0.001	-0.066	297.908	33.130	-0.059	1.921	34.992
Aberdeenshire	351.624	0.094	2.826	1.648	-2.367	-0.014	-0.002	-0.025	353.783	28.822	-0.044	2.826	31.604
Angus	177.948	0.069	1.300	0.699	-1.088	-0.008	0.000	0.055	178.975	14.976	-0.013	1.300	16.263
Argyll & Bute	179.525	0.069	1.100	0.629	-2.049	-0.008	-0.001	0.088	179.354	14.610	-0.004	1.100	15.706
Clackmannanshire	76.281	0.057	0.615	0.327	-0.587	-0.005	0.000	0.019	76.708	6.385	-0.009	0.614	6.989
Dumfries & Galloway	256.330	0.079	1.823	1.022	-1.486	-0.015	-0.001	0.096	257.847	22.296	-0.055	1.823	24.064
Dundee City	258.977	0.074	1.853	0.953	-3.069	-0.022	0.022	0.189	258.977	25.663	-0.025	1.853	27.491
East Ayrshire	197.908	0.070	1.595	0.812	-2.295	-0.009	-0.001	0.115	198.195	17.248	-0.006	1.595	18.837
East Dunbartonshire	155.983	0.067	1.424	0.546	-2.100	-0.009	0.004	-0.056	155.859	12.585	-0.003	1.424	14.006
East Lothian	139.455	0.065	0.990	0.585	-1.700	-0.005	-0.001	-0.020	139.369	12.307	-0.004	0.989	13.292
East Renfrewshire	141.440	0.064	1.256	0.488	-1.705	-0.006	0.000	-0.030	141.506	10.009	-0.003	1.256	11.262
Edinburgh, City of	648.241	0.133	4.017	2.571	-7.788	-0.042	-0.002	-0.258	646.873	71.748	-0.031	4.017	75.734
Eilean Siar	97.873	0.054	0.584	0.220	0.000	0.046	-0.047	0.139	98.870	5.470	-0.004	0.584	6.050
Falkirk	232.599	0.074	1.622	0.938	-1.939	-0.013	-0.001	0.066	233.345	20.062	-0.028	1.622	21.656
Fife	554.254	0.112	4.103	2.376	-5.806	-0.038	-0.002	0.135	555.133	49.233	-0.055	4.103	53.281
Glasgow City	1,159.622	0.156	8.344	5.293	-9.460	-0.068	0.069	0.856	1,164.812	123.391	-0.050	8.344	131.685
Highland	399.912	0.096	2.841	1.598	-1.863	0.337	-0.003	0.185	403.102	34.453	-0.044	2.841	37.250
Inverclyde	149.439	0.063	1.192	0.570	-1.600	-0.011	-0.001	0.101	149.753	13.787	-0.005	1.192	14.974
Midlothian	131.065	0.063	0.949	0.522	-1.204	-0.004	-0.001	0.044	131.433	11.551	-0.004	0.949	12.496
Moray	141.746	0.065	1.046	0.558	-1.008	-0.007	-0.001	0.060	142.459	12.122	-0.020	1.046	13.148
North Ayrshire	228.622	0.073	1.800	0.960	-2.709	-0.013	-0.001	0.105	228.837	19.379	-0.006	1.800	21.173
North Lanarkshire	527.325	0.105	4.633	2.423	-5.448	-0.023	-0.002	0.283	529.295	46.871	-0.015	4.634	51.490
Orkney	58.863	0.053	0.407	0.156	-0.050	0.028	0.000	0.081	59.538	3.034	-0.003	0.408	3.439
Perth & Kinross	212.361	0.076	1.466	0.896	-1.531	-0.012	0.000	-0.031	213.225	18.101	-0.017	1.466	19.550
Renfrewshire	280.297	0.079	2.229	1.100	-3.151	-0.015	-0.001	0.070	280.608	26.154	-0.008	2.229	28.375
Scottish Borders	187.159	0.070	1.275	0.729	-1.282	-0.012	-0.001	0.052	187.990	16.856	-0.006	1.275	18.125
Shetland	80.548	0.053	0.524	0.212	-0.110	0.034	-0.034	0.128	81.355	3.739	-0.004	0.524	4.259
South Ayrshire	173.782	0.070	1.310	0.642	-2.515	-0.010	0.000	-0.010	173.269	15.681	-0.004	1.310	16.987
South Lanarkshire	478.778	0.103	3.882	2.056	-5.574	-0.023	-0.002	0.126	479.346	40.861	-0.013	3.882	44.730
Stirling	142.406	0.066	1.054	0.571	-0.819	-0.008	-0.001	0.013	143.282	12.564	-0.018	1.054	13.600
West Dunbartonshire	167.290	0.064	1.341	0.643	-1.665	-0.014	0.014	0.094	167.768	18.061	-0.006	1.341	19.396
West Lothian	250.873	0.077	1.912	1.133	-1.819	-0.012	-0.001	0.070	252.234	22.240	-0.008	1.912	24.144
Scotland	8,536.939	2.500	63.233	35.000	-79.338	0.000	0.000	2.674	8,561.009	783.386	-0.574	63.233	846.045

ANNEX H

2004-05 Redeterminations Councils	Order 2005 AEF	Fire Pensions adjustment	Loan Charge Support	Order 2006 AEF	Order 2005 RSG	Police CPS RSG reimbursement	Educational Psychologists and Quality Improvement Officers	Police CPS Specific Grant reimbursement	NPAF adjustment	Order 2006 RSG	2004-05 Redeterminations Councils
Aberdeen City	276.916	-0.123	0.000	276.793	172.188	0.598	0.152	0.267	-0.009	173.073	Aberdeen City
Aberdeenshire	311.433	-0.085	0.000	311.349	202.417	0.446	0.215	0.199	0.010	203.201	Aberdeenshire
Angus	156.628	-0.026	0.000	156.603	103.684	0.237	0.097	0.101	0.006	104.098	Angus
Argyll & Bute	160.082	-0.001	0.000	160.082	116.696	0.215	0.083	0.098	0.007	117.099	Argyll & Bute
Clackmannanshire	69.015	-0.015	0.000	68.999	46.880	0.094	0.044	0.041	-0.006	47.037	Clackmannanshire
Dumfries & Galloway	231.689	-0.175	-1.270	230.245	161.999	0.392	0.135	0.141	0.015	161.238	Dumfries & Galloway
Dundee City	240.527	-0.070	0.000	240.456	170.740	0.441	0.122	0.188	-0.008	171.411	Dundee City
East Ayrshire	178.165	-0.001	0.000	178.164	122.633	0.279	0.109	0.120	-0.005	123.136	East Ayrshire
East Dunbartonshire	142.663	-0.001	0.000	142.663	92.580	0.165	0.108	0.077	0.005	92.934	East Dunbartonshire
East Lothian	122.274	0.107	0.000	122.381	81.191	0.123	0.079	0.079	-0.003	81.576	East Lothian
East Renfrewshire	120.399	0.000	0.000	120.398	79.029	0.141	0.094	0.058	0.005	79.326	East Renfrewshire
Edinburgh, City of	594.008	0.928	0.000	594.936	372.095	1.452	0.310	0.560	-0.108	375.236	Edinburgh, City of
Eilean Siar	90.983	0.049	0.000	91.032	77.400	0.050	0.031	0.018	0.023	77.572	Eilean Siar
Falkirk	207.586	-0.046	0.000	207.540	137.037	0.307	0.126	0.133	-0.005	137.552	Falkirk
Fife	498.241	-1.471	0.000	496.770	328.105	0.772	0.312	0.389	-0.025	328.082	Fife
Glasgow City	1086.438	-0.005	0.000	1,086.433	774.466	2.473	0.498	1.042	-0.083	778.390	Glasgow City
Highland	359.834	0.391	0.000	360.224	253.153	0.461	0.208	0.170	0.072	254.455	Highland
Inverclyde	136.626	-0.001	0.000	136.626	98.196	0.243	0.076	0.106	0.000	98.620	Inverclyde
Midlothian	118.628	0.080	0.260	118.968	79.868	0.142	0.076	0.074	0.000	80.500	Midlothian
Moray	127.416	-0.041	0.000	127.375	85.180	0.202	0.080	0.090	-0.001	85.510	Moray
North Ayrshire	205.006	-0.001	0.000	205.005	142.366	0.296	0.127	0.128	0.015	142.932	North Ayrshire
North Lanarkshire	471.367	-0.002	0.000	471.365	316.907	0.730	0.307	0.322	0.018	318.282	North Lanarkshire
Orkney	52.750	0.035	0.000	52.785	43.320	0.031	0.023	0.011	0.012	43.432	Orkney
Perth & Kinross	187.880	-0.039	0.000	187.841	122.117	0.293	0.114	0.125	-0.006	122.603	Perth & Kinross
Renfrewshire	254.251	-0.001	0.000	254.250	171.999	0.420	0.160	0.186	0.014	172.777	Renfrewshire
Scottish Borders	166.526	0.248	0.000	166.773	112.391	0.160	0.095	0.117	0.010	113.021	Scottish Borders
Shetland	75.241	0.040	0.000	75.280	64.220	0.041	0.028	0.015	0.016	64.360	Shetland
South Ayrshire	155.287	-0.001	0.000	155.287	101.872	0.221	0.098	0.095	0.020	102.306	South Ayrshire
South Lanarkshire	433.227	-0.002	0.000	433.225	287.935	0.626	0.274	0.271	0.028	289.133	South Lanarkshire
Stirling	129.496	-0.026	0.000	129.470	91.337	0.193	0.079	0.084	-0.001	91.666	Stirling
West Dunbartonshire	153.780	-0.001	0.000	153.779	108.487	0.315	0.090	0.137	0.008	109.037	West Dunbartonshire
West Lothian	224.029	0.257	0.000	224.285	147.568	0.338	0.151	0.151	-0.026	148.440	West Lothian
Scotland	7,738.391	0.000	-1.010	7,737.381	5,266.054	12.895	4.500	5.594	0.000	5,288.033	Scotland

2005-06 Redeterminations Councils	Order 2005 AEF	Food Standards Agency	Mental Health Act	Choose Life	National Pilot of Parenting Orders	School Support Staff (NPAF SG)	Gaelic SG	Order 2006 AEF	Order 2005 RSG	Anti-Social Behaviour	Capital to Revenue Transfers	Strategic Waste Fund	Modernising Government Fund Round 3
Aberdeen City	287.115	0.001	0.097	0.114	0.064	0.267	0.005	287.663	179.506	1.514	0.000	0.000	0.766
Aberdeenshire	324.749	0.061	0.079	0.117	0.048	0.340	-0.004	325.390	212.377	0.276	0.000	0.000	0.492
Angus	165.794	0.014	0.044	0.087	0.034	0.172	0.007	166.152	111.328	0.409	0.000	0.000	0.331
Argyll & Bute	167.159	0.018	0.043	0.083	0.026	0.134	0.047	167.510	119.057	0.205	0.600	1.653	0.649
Clackmannanshire	71.934	0.001	0.030	0.072	0.023	0.071	0.004	72.135	48.130	0.409	0.000	0.000	0.557
Dumfries & Galloway	241.698	0.037	0.051	0.097	0.043	0.234	0.000	242.161	165.531	0.713	0.000	3.191	0.480
Dundee City	249.617	0.001	0.047	0.097	0.074	0.221	0.000	250.056	171.806	1.870	0.000	0.000	0.563
East Ayrshire	186.614	0.010	0.044	0.090	0.052	0.177	0.008	186.995	125.382	0.936	0.000	0.000	0.378
East Dunbartonshire	149.735	0.001	0.030	0.087	0.024	0.187	0.017	150.081	97.589	0.409	0.000	0.000	0.250
East Lothian	129.054	0.002	0.030	0.083	0.029	0.121	-0.011	129.308	83.248	0.276	1.310	0.000	0.305
East Renfrewshire	130.366	0.001	0.030	0.083	0.022	0.155	0.000	130.656	87.151	0.409	0.000	0.000	0.199
Edinburgh, City of	619.047	0.001	0.183	0.173	0.146	0.465	0.025	620.039	384.176	1.870	0.000	0.000	0.604
Eilean Siar	94.304	0.013	0.030	0.067	0.009	0.132	0.003	94.557	79.514	0.205	0.000	0.000	0.237
Falkirk	218.389	0.002	0.050	0.097	0.055	0.193	0.000	218.785	145.098	0.713	0.000	0.000	0.573
Fife	522.454	0.012	0.122	0.148	0.129	0.522	0.000	523.387	345.064	0.936	0.000	0.000	0.456
Glasgow City	1,117.898	0.001	0.378	0.206	0.384	0.693	0.107	1,119.667	784.733	2.761	0.000	0.000	0.452
Highland	373.801	0.041	0.082	0.113	0.066	0.386	0.105	374.593	263.696	0.409	0.000	0.000	0.375
Inverclyde	141.843	0.001	0.030	0.081	0.043	0.129	0.012	142.139	97.613	1.514	0.000	0.000	0.412
Midlothian	124.598	0.002	0.036	0.080	0.032	0.128	0.000	124.876	83.685	0.409	0.300	0.000	0.747
Moray	133.281	0.011	0.030	0.082	0.022	0.140	0.010	133.576	89.370	0.276	0.000	0.000	0.609
North Ayrshire	215.964	0.004	0.030	0.094	0.069	0.203	0.008	216.372	146.488	0.936	0.000	0.000	0.457
North Lanarkshire	496.465	0.003	0.077	0.141	0.154	0.510	0.018	497.367	331.147	1.870	0.000	0.000	0.686
Orkney	54.836	0.013	0.030	0.065	0.007	0.085	0.000	55.036	44.793	0.205	0.000	0.000	0.101
Perth & Kinross	197.062	0.020	0.037	0.094	0.036	0.180	0.021	197.449	128.989	0.409	0.000	0.000	0.522
Renfrewshire	267.760	0.002	0.051	0.104	0.074	0.258	0.004	268.252	178.754	1.514	0.000	0.000	0.403
Scottish Borders	174.443	0.017	0.042	0.087	0.027	0.162	0.001	174.779	118.126	0.276	0.000	0.000	0.411
Shetland	77.608	0.006	0.030	0.066	0.008	0.120	0.000	77.839	65.992	0.205	0.000	0.000	0.151
South Ayrshire	164.550	0.007	0.041	0.088	0.037	0.170	0.000	164.893	107.749	0.713	0.000	0.000	0.154
South Lanarkshire	456.205	0.011	0.102	0.136	0.118	0.444	-0.002	457.014	303.624	0.936	0.000	0.000	0.540
Stirling	135.881	0.007	0.030	0.082	0.027	0.128	0.026	136.181	91.884	0.409	0.000	0.000	0.489
West Dunbartonshire	161.193	0.001	0.034	0.084	0.052	0.147	0.003	161.513	109.435	1.514	0.000	0.000	0.166
West Lothian	235.231	0.003	0.030	0.100	0.066	0.230	0.000	235.660	153.966	0.713	1.168	0.000	0.250
Scotland	8,086.647	0.325	2.000	3.198	2.000	7.500	0.413	8,102.083	5,454.997	26.219	3.378	4.844	13.759

ANNEX I

2005-06 Redeterminations Councils	Working with Families	Youth Justice	Common Police Services	Educations Psychologists, Quality Improvement Officers and SQA Charges	Efficient Government Fund	Smoking Ban Enforcement	Costs associated with G8	Development Funding	End of Life / Abandoned Vehicles	Education PPP Projects	Order 2006 RSG
Aberdeen City	0.000	0.484	0.283	0.371	0.000	0.022	0.000	0.000	0.087	0.000	183.309
Aberdeenshire	0.000	0.352	0.210	0.524	0.000	0.024	0.000	0.000	0.110	1.700	216.370
Angus	0.000	0.250	0.107	0.237	0.000	0.015	0.000	0.000	0.050	0.000	112.907
Argyll & Bute	0.000	0.194	0.111	0.199	0.000	0.016	0.000	0.000	0.070	0.000	122.924
Clackmannanshire	0.000	0.159	0.043	0.108	0.000	0.011	0.000	0.000	0.019	0.000	49.562
Dumfries & Galloway	0.600	0.319	0.150	0.328	0.000	0.019	0.000	0.000	0.072	0.000	171.632
Dundee City	1.000	0.566	0.199	0.294	0.000	0.017	0.000	0.000	0.058	0.000	176.592
East Ayrshire	0.600	0.378	0.129	0.266	0.000	0.016	0.000	0.000	0.050	0.000	128.332
East Dunbartonshire	0.000	0.178	0.084	0.263	0.000	0.015	0.000	0.000	0.044	0.000	98.973
East Lothian	0.000	0.215	0.089	0.195	0.000	0.014	0.000	0.000	0.038	2.920	88.754
East Renfrewshire	0.000	0.161	0.065	0.229	0.000	0.014	0.000	0.000	0.035	0.330	88.728
Edinburgh, City of	0.000	1.136	0.581	0.763	0.000	0.039	3.059	0.000	0.188	0.000	392.917
Eilean Siar	0.000	0.064	0.021	0.074	0.000	0.010	0.000	0.000	0.162	0.000	80.404
Falkirk	0.000	0.396	0.141	0.309	0.000	0.017	0.000	0.000	0.058	0.000	147.510
Fife	0.000	0.939	0.412	0.761	0.000	0.031	0.000	0.000	0.143	0.000	349.152
Glasgow City	2.500	2.779	1.056	1.219	2.100	0.047	0.000	0.035	0.252	0.000	798.902
Highland	0.600	0.470	0.179	0.506	0.000	0.025	0.000	0.000	0.117	0.000	266.680
Inverclyde	0.600	0.306	0.108	0.185	0.000	0.013	0.000	0.000	0.034	0.000	100.940
Midlothian	0.000	0.222	0.084	0.187	0.000	0.013	0.000	0.000	0.033	0.000	85.830
Moray	0.000	0.169	0.096	0.195	0.000	0.014	0.000	0.000	0.038	0.000	90.913
North Ayrshire	1.000	0.480	0.145	0.309	0.000	0.017	0.000	0.000	0.066	0.000	150.094
North Lanarkshire	1.500	1.042	0.346	0.755	0.000	0.028	0.000	0.000	0.130	0.070	337.948
Orkney	0.000	0.051	0.013	0.054	0.000	0.010	0.000	0.000	0.080	0.000	45.422
Perth & Kinross	0.000	0.268	0.132	0.278	0.000	0.018	0.261	0.000	0.064	0.000	131.128
Renfrewshire	1.000	0.538	0.200	0.392	0.000	0.019	0.000	0.000	0.071	0.000	183.121
Scottish Borders	0.000	0.206	0.126	0.234	0.000	0.016	0.000	0.000	0.051	0.000	119.618
Shetland	0.000	0.054	0.017	0.067	0.000	0.010	0.000	0.000	0.113	0.000	66.720
South Ayrshire	0.000	0.270	0.118	0.239	0.000	0.016	0.000	0.000	0.050	0.000	109.482
South Lanarkshire	0.000	0.818	0.298	0.670	0.000	0.028	0.000	0.000	0.126	0.000	307.406
Stirling	0.000	0.203	0.089	0.195	0.000	0.014	0.015	0.000	0.040	0.000	93.483
West Dunbartonshire	0.600	0.381	0.147	0.221	0.000	0.014	0.000	0.000	0.038	0.000	112.686
West Lothian	0.000	0.452	0.163	0.372	0.000	0.018	0.000	0.000	0.063	0.000	157.364
Scotland	10.000	14.500	5.942	11.000	2.100	0.600	3.335	0.035	2.550	5.020	5,565.802

2006-07 KNOWN REDETERMINATIONS

ANNEX J

	Youth Justice ¹	Capital to Revenue Transfers	Development Funding ²	Strategic Waste Fund	Working for Families	Education PPP Projects
Aberdeen City	0.641	0.000	0.000	0.000	0.450	0.000
Aberdeenshire	0.483	0.000	0.000	0.000	0.350	0.000
Angus	0.344	0.000	0.000	0.000	0.350	0.000
Argyll & Bute	0.264	0.600	0.000	1.653	0.000	0.000
Clackmannanshire	0.233	0.000	0.000	0.000	0.350	0.000
Dumfries & Galloway	0.429	0.000	0.000	3.191	0.600	0.000
Dundee City	0.741	0.000	0.000	0.000	1.000	0.000
East Ayrshire	0.516	0.000	0.000	0.000	0.600	0.000
East Dunbartonshire	0.244	0.000	0.000	0.000	0.000	0.000
East Lothian	0.293	1.310	0.000	0.000	0.000	0.030
East Renfrewshire	0.216	0.000	0.000	0.000	0.000	0.000
Edinburgh, City of	1.464	0.000	0.000	0.000	0.750	0.000
Eilean Siar	0.086	0.000	0.000	0.000	0.000	0.000
Falkirk	0.551	0.000	0.000	0.000	0.450	0.000
Fife	1.292	0.000	0.000	0.000	0.750	0.000
Glasgow City	3.840	0.000	0.000	0.000	2.500	0.000
Highland	0.656	0.000	0.000	0.000	0.600	0.000
Inverclyde	0.431	0.000	0.000	0.000	0.600	0.000
Midlothian	0.319	0.300	0.000	0.000	0.350	0.000
Moray	0.219	0.000	0.000	0.000	0.000	0.000
North Ayrshire	0.689	0.000	0.000	0.000	1.000	0.000
North Lanarkshire	1.536	0.000	0.000	0.000	1.500	3.780
Orkney	0.073	0.000	0.000	0.000	0.000	0.000
Perth & Kinross	0.357	0.000	0.000	0.000	0.000	0.000
Renfrewshire	0.736	0.000	0.000	0.000	1.000	0.000
Scottish Borders	0.269	0.000	0.000	0.000	0.000	0.000
Shetland	0.080	0.000	0.000	0.000	0.000	0.000
South Ayrshire	0.374	0.000	0.000	0.000	0.000	0.000
South Lanarkshire	1.176	0.000	0.000	0.000	0.750	0.000
Stirling	0.267	0.000	0.000	0.000	0.000	0.000
West Dunbartonshire	0.517	0.000	0.000	0.000	0.600	0.000
West Lothian	0.664	1.168	0.000	0.000	0.450	0.000
Scotland	20.000	3.378	0.000	4.844	15.000	3.810

1. Youth Justice funding includes National Pilot of Parenting Orders, Restorative Justice, Local Action Fund, Programmes to Support under 16s on ASBOs and Youth Justice National Standards/Objectives.
2. Confirmation of Development Funding not available.

2007-08 KNOWN REDETERMINATIONS

ANNEX J

	Youth Justice ¹	Capital to Revenue Transfers	Development Funding ²	Strategic Waste Fund	Working for Families	Introduction of the Single Transferable Vote	Education PPP Projects ²
Aberdeen City	0.641	0.000	0.000	0.000	0.450	0.000	0.000
Aberdeenshire	0.483	0.000	0.000	0.000	0.350	0.000	0.000
Angus	0.344	0.000	0.000	0.000	0.350	0.000	0.000
Argyll & Bute	0.264	0.600	0.000	1.653	0.000	0.000	0.000
Clackmannanshire	0.233	0.000	0.000	0.000	0.350	0.000	0.000
Dumfries & Galloway	0.429	0.000	0.000	3.191	0.600	0.000	0.000
Dundee City	0.741	0.000	0.000	0.000	1.000	0.000	0.000
East Ayrshire	0.516	0.000	0.000	0.000	0.600	0.000	0.000
East Dunbartonshire	0.244	0.000	0.000	0.000	0.000	0.000	0.000
East Lothian	0.293	1.310	0.000	0.000	0.000	0.000	0.000
East Renfrewshire	0.216	0.000	0.000	0.000	0.000	0.000	0.000
Edinburgh, City of	1.464	0.000	0.000	0.000	0.750	0.000	0.000
Eilean Siar	0.086	0.000	0.000	0.000	0.000	0.000	0.000
Falkirk	0.551	0.000	0.000	0.000	0.450	0.000	0.000
Fife	1.292	0.000	0.000	0.000	0.750	0.000	0.000
Glasgow City	3.840	0.000	0.000	0.000	2.500	0.000	0.000
Highland	0.656	0.000	0.000	0.000	0.600	0.000	0.000
Inverclyde	0.431	0.000	0.000	0.000	0.600	0.000	0.000
Midlothian	0.319	0.300	0.000	0.000	0.350	0.000	0.000
Moray	0.219	0.000	0.000	0.000	0.000	0.000	0.000
North Ayrshire	0.689	0.000	0.000	0.000	1.000	0.000	0.000
North Lanarkshire	1.536	0.000	0.000	0.000	1.500	0.000	0.000
Orkney	0.073	0.000	0.000	0.000	0.000	0.000	0.000
Perth & Kinross	0.357	0.000	0.000	0.000	0.000	0.000	0.000
Renfrewshire	0.736	0.000	0.000	0.000	1.000	0.000	0.000
Scottish Borders	0.269	0.000	0.000	0.000	0.000	0.000	0.000
Shetland	0.080	0.000	0.000	0.000	0.000	0.000	0.000
South Ayrshire	0.374	0.000	0.000	0.000	0.000	0.000	0.000
South Lanarkshire	1.176	0.000	0.000	0.000	0.750	0.000	0.000
Stirling	0.267	0.000	0.000	0.000	0.000	0.000	0.000
West Dunbartonshire	0.517	0.000	0.000	0.000	0.600	0.000	0.000
West Lothian	0.664	1.168	0.000	0.000	0.450	0.000	0.000
Scotland	20.000	3.378	0.000	4.844	15.000	10.000	0.000

1. Youth Justice funding includes National Pilot of Parenting Orders, Restorative Justice, Local Action Fund, Programmes to Support under 16s on ASBOs and Youth Justice National Standards/Objectives.

2. Confirmation of Development Funding and Education PPP Projects not available.