



SCOTTISH EXECUTIVE

Development Department
Local Government Division 1

Victoria Quay
Edinburgh EH6 6QQ

Finance Circular No 13/2000

The Chief Executive
Scottish Local Authorities

Telephone: 0131-244 7018
Fax: 0131-244 7020
Christie.smith@scotland.gsi.gov.uk
<http://www.scotland.gov.uk>

7 December 2000

Dear Chief Executive

LOCAL GOVERNMENT FINANCE SETTLEMENTS: 2001-02, 2002-03 & 2003-04

- A. RENEWAL OF LOCAL GOVERNMENT FINANCE
- B. GRANT DISTRIBUTION SYSTEM
- C. NON-DOMESTIC RATE 2001-02
- D. CAPITAL ALLOCATIONS

1. This Circular provides details of the provisional Scottish Executive revenue and capital allocations for each local authority for the next 3 years. It sets out the structure of the local government finance system following from the reforms agreed by Ministers and the Convention of Scottish Local Authorities at their meeting on 16 November 2000. It details the proposed distribution methodology for revenue grant, the operation of the minimum grant increase floor and other related information.

2. These proposals have been sent to COSLA today and will form the basis for consultation between Scottish Ministers and the Convention when they meet on 11 January 2001.

3. The Annexes to this Circular are:

- Annex 1: All Scotland aggregate totals;
- Annex 2: Spending Review 2000;
- Annex 3: Calculation of grant distribution and notes;
- Annex 4: Calculation of the minimum grant increase floor;
- Annex 5: Estimated payments to each local authority from specific grants;
- Annex 6: Single capital allocations and notes;
- Annex 7: Loan Charges methodology and support for approved Ppp projects;
- Annex 8: Operation of the Council Tax Benefit subsidy limitation scheme;
- Annex 9: Non-Domestic Rates 2001-02 Distributable Amount

PART A - RENEWAL OF LOCAL GOVERNMENT FINANCE

4. Earlier this year, Scottish Ministers and COSLA elected members agreed an agenda for renewing the system of local government finance in Scotland. They agreed shared priorities for certainty, stability and simplification. These are reflected in the revised arrangements set out in this circular.

5. The Spending Review announcement on 20 September set out the aggregate totals for Scottish Executive support to local government between 2001-02 and 2003-04 (see annex 1). Subsequent Ministerial announcements described some of the policy outcomes that the additional Spending Review allocations will help to support. These are summarised at annex 2.

6. This circular provides each local authority, for the first time ever, with firm revenue and capital grant allocations for the next 3 years (see annexes 3 and 6). The allocations are not expected to be subject to redistribution during the 3 year settlement period although there will be scope to make adjustments for transfers out of or into the grant totals, for example to reflect new burdens for which additional financial provision is being made. The 3 year revenue allocations will provide councils with the certainty to plan their budgets and council tax figures. At their meeting on 16 November, Scottish Executive Ministers and COSLA agreed that all local authorities would publish, along with their council tax levels for 2001-02, firm council tax figures for the following two years. Councils would have to justify any significant changes to these figures to their local electors and Scottish Ministers.

7. Ministers also indicated on 16 November that, subject to councils providing 3 year council tax figures, they would no longer issue explicit guidelines for local authority spending. Local authority spending and borrowing counts towards total public expenditure, so Ministers will retain powers to cap or re-introduce guidelines for individual local authorities if they consider their council tax rises or expenditure levels to be excessive. However, Ministers hope that local authorities will continue to show restraint in setting their budgets and council tax levels and that these powers will not be needed.

8. In keeping with the move towards simplification, this circular focuses on each council's total grant allocation, which will inform its budget setting for each of the 3 years. Separate Grant Aided Expenditure (GAE) allocations for individual services are not identified. Details of the assessments which are the building blocks for councils' allocations and the details of the distribution formula for 2001-02 will be set out in the annual local government distribution "Green Book" that will be published later this month.

9. The Council Tax Benefit (CTB) subsidy limitation arrangements will continue to require a local authority to contribute towards the benefits costs of an excessive council tax increase. From 2001-02 the CTB subsidy limitation thresholds will be set with reference to changes in council tax rather than expenditure as in previous years. Details of the operation of these arrangements are set out in annex 8. These thresholds are not intended to be spending guidelines or limits. It is for councils to consider in taking their council tax decisions any subsidy limitation that might apply as a result of exceeding the relevant threshold.

PART B - REVENUE GRANT DISTRIBUTION

10. Ministers agreed with COSLA that the distribution for 2001-02 should be calculated using the current distribution formula. This has been updated to take account of the outcomes of the various

distribution reviews undertaken jointly by the Executive and COSLA this year. For years 2 and 3 of the settlement Ministers have decided that the existing formula will be retained and updated using population projections. The methodology for doing this was that agreed with COSLA earlier in the year. These arrangements root the 3 year allocations in the existing needs-based formula.

11. Annex 3 sets out the distribution of AEF between authorities. The calculations outlined there were broadly as follows. Estimated Service Expenditure (ESE) includes an element of Special Islands Needs Allowance (see paragraph 12). To the assessments of ESE were added allowances for loan and leasing charges; the net costs of housing and council tax benefits rebates and the floor adjustment (see paragraph 13). This produces a figure for Total Estimated Expenditure (TEE) for each authority. AEF totalling £5,962.625 million was then distributed to produce a uniform difference between TEE and AEF per Band D equivalent property across Scotland. Annex 3 also shows the allocation of the 3 elements of AEF for each authority

12. The SINA payments are contained within ESE and include payments to 3 new recipients Highland, Argyll & Bute and North Ayrshire. The payments to these authorities were calculated in line with the recommendations of the review. For the previous recipients of SINA, Orkney, Shetland and Eilean Siar payments were frozen at 2000-01 levels.

13. To ensure that all councils benefit from the significant increases in grant arising from the Spending Review, a "floor" has been incorporated within the settlement calculation, providing a minimum guaranteed grant increase for each year. The level of the minimum increase has been set with reference to the aggregate increase in distributable grant. The "floor" has been set at 5.0% for 2001-02, 4.0% for 2002-03 and 3.4% for 2003-04. The calculation of the floor is detailed at annex 4.

14. Annex 5 gives a breakdown of individual councils' shares of specific grants as used in the calculation of RSG.

PART C - NON-DOMESTIC RATES 2001-02

15. The Minister for Finance and Local Government announced his provisional decision on the national rate poundage for 2001-02 on 7 December in a Scottish Parliamentary statement. The Scottish rate poundage has been set provisionally at 47.0p. An announcement on the final Scottish poundage is expected early next year.

16. Scottish Ministers have decided that the Distributable Amount of NDRI for 2001-02 will be £1,553.926 million. The balance of Distributable AEF comprises (a) an estimated total of £602.348 million for specific grants (including Police Loan Charges specific grant) and (b) RSG for the year of £3,806.351 million.

17. The Distributable Amount of NDRI incorporates a forecast of net income from non-domestic rates in 2001-02. It draws on councils' estimates of the amounts they will contribute to the pool from NDRI in 2000/01. Included in the calculation are: gross income; expected losses from appeals; the expected in-year cost of the transitional relief scheme; estimated expenditure on mandatory and other reliefs as well as write-offs and provisions for bad debts. Adjustments are also made for amounts carried over from previous years. Annex 9 shows how the Distributable Amount was calculated.

PART D - CAPITAL ALLOCATIONS

18. For the first time, this circular also provides each local authority's single capital allocation for the next 3 years. For the past two years the allocation mechanism has taken account of each authority's ability to raise capital receipts. It has been agreed with COSLA that this mechanism should be abolished for the 3 year allocations. As with the revenue settlement a guaranteed increase in capital allocations is provided between this year and next. The 2001-02 allocations have been updated for the following 2 years so councils will receive the same percentage increase in line with their formula allocation for next year. Details of the single capital allocation and a description of the formula calculation are set out in annex 6.

19. A methodological note on the calculation of revenue support for local authorities' loan and leasing charges for servicing relevant debt and level playing field support for approved Ppp projects is provided at annex 7.

Conclusion & Contacts

20. A separate copy of this Circular has been sent by e-mail to your Director of Finance and to Norie Williamson at COSLA.

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

General queries (settlement totals)
Mr Neil Rennick 0131 244 7002

General queries (grant distribution, floor, NDRI)
Miss Nikki Brown 0131 244 7012

General queries (capital allocations)
Mrs Mary Munro 0131 244 7203

Grant distribution, floor, NDRI
Mr Colin Cummins 0131 244 7004

Council Tax Benefit Subsidy Limitation
Mrs Hilary Tristram 0131 244 7013

Yours sincerely



CHRISTIE SMITH
Head of Local Government Finance Division 1

ALL SCOTLAND AGGREGATE TOTALS

| | 2001-02 | 2002-03 | £ million 2003-04 |
|-------------------------------------------------------------|-----------|-----------|----------------------|
| Total Aggregate External Finance¹ | 5,980.391 | 6,304.205 | 6,546.405 |
| % increase over previous year | 6.2% | 5.4% | 3.8% |
| <i>less</i> Undistributed Excellence Fund | 30.874 | 44.974 | 50.874 |
| <i>less</i> Undistributed INSET (SEN) Specific Grant | 0.000 | 3.500 | 3.500 |
| <i>plus</i> Police Loan Charge Specific Grant | 13.108 | 13.503 | 14.077 |
| Distributable Aggregate External Finance¹ | 5,962.625 | 6,269.234 | 6,506.108 |
| % increase over previous year | 6.4% | 5.1% | 3.8% |

¹excludes Community Care transfer from DSS

Breakdown of Specific Grants

| | | | |
|--------------------------------------------------------|----------------|----------------|----------------|
| Police | 399.665 | 417.731 | 430.395 |
| Civil Protection grant for the Police | 0.574 | 0.574 | 0.574 |
| Supported Employment | 4.348 | 4.348 | 4.348 |
| In-Service Training of Teachers (SEN) | 4.386 | 5.749 | 5.749 |
| Gaelic | 2.834 | 2.834 | 2.834 |
| Housing Benefit and Council Tax Benefit Administration | 17.482 | 18.482 | 19.482 |
| Mental Illness | 13.300 | 13.300 | 13.300 |
| Social Work Training | 2.200 | 2.200 | 2.200 |
| Excellence Fund Core Programme ² | 126.600 | 125.000 | 126.000 |
| Excellence Fund Special Programme ² | 30.959 | 27.959 | 25.559 |
| Total Specific Grants | 602.348 | 618.177 | 630.441 |

² The distribution of the presently unallocated amounts in the Excellence Fund of £30.874/£44.974/£50.874 million is being considered by the Scottish Executive Education Department. Enquiries on the Excellence Fund should be referred to Peter Allan, 0131 244 0942.

| | | | |
|---------------------------------|---------|---------|---------|
| Loan and Leasing Charges | 825.000 | 862.000 | 916.000 |
|---------------------------------|---------|---------|---------|

SPENDING REVIEW 2000 - MINISTERIAL POLICY ANNOUNCEMENTS

1. The Scottish Executive's Spending Review announcement on 20 September acknowledged the vital role of local government in providing services on which people rely (education, social work, etc.), but also services and facilities that improve the quality of life of Scotland's citizens, such as libraries parks etc. By far the largest proportion of the funding provided through the main local government settlement, including the additional Spending Review allocations, is not ring-fenced or hypothecated. It is for each local authority to establish its spending and investment priorities from its total allocations.

2. However, one of the key objectives of the reform agenda for local government finance was to focus more on service outcomes than on the resource inputs to local authorities. Following the Spending Review announcement, Ministerial statements have been made on a number of initiatives that will be supported through the local government settlement allocations. To assist local authorities in their budget planning process, this annex provides a summary of the policy initiatives that have been recognised in setting the aggregate local government revenue grant and capital allocation totals.

Police & Fire

3. The existing arrangements for funding police services will be maintained, with police grant supporting 51% of local authority expenditure on policing. The 3 year settlement provides additional resources to support a sustainable increases in police numbers to record levels. The settlement will also enable local authorities to keep pace with the needs of the fire service; particularly for meeting pay and pension costs, but also for the expansion of activities such as training and community fire safety.

Community Care

4. The statement by the Minister for Health and Community Care on Thursday 5 October set out the Executive's plans for the care of older people and its response to the Royal Commission on Long Term Care. This includes a series of initiatives to improve services in every area by providing fast, flexible response teams; free home care support for up to 4 weeks following discharge from hospital; additional long term care support packages for those in greatest needs; increased respite care and support services and additional funding for minor household repairs. It is also proposed to alleviate the concerns of older people about selling their homes to pay for care by disregarding the value of a person's home for 3 months following admission to care, making loans available and increasing the upper capital threshold to over £18,000. The Executive will hold further discussions with local government about these measures.

5. Further discussion will also be held on the implementation of the Learning Disability Review recommendations.

6. The settlement provides for an increase to the Mental Illness Specific Grant of £1 million (£0.7 million specific grant and £0.3 million RSG) to £19 million for the next 3 years.

Education

7. In addition to provision for cost of living increases for teachers, the local government figures include an element which is intended to meet part of the costs that may arise as a consequence of the implementation of the recommendations contained in the McCrone Report. The eventual costs of implementing the McCrone recommendations are dependent on the outcome of the Implementation Group discussions currently underway. The Implementation Group aims to reach its conclusions by the end of the year, with a view to phasing-in the agreed package from April 2001. The teacher unions also intend to ballot their members on the content of any agreed package during January 2001. The Executive have, however, indicated that they are willing to fund the full cost of the package, provided that the changes secured in teachers' conditions of service are sufficient to justify that cost.

8. It is therefore difficult at this stage to quantify with any accuracy the complete costs of implementing the McCrone package. However, we will revisit the situation when we come to confirm the local government finance settlement figures in January.

9. Additional provision has been included for the Excellence Fund Core Programme and Special Programmes, which are 100% specific grant funded. Local authorities will be advised separately of the details of the allocations for individual programmes.

Drug Rehabilitation

10. Additional provision has been included within the settlement to expand support for drug rehabilitation services. Local authorities should give initial priority to projects receiving allocations from the £1 million drug rehabilitation money being provided in the current year, which were identified as being of the highest priority by local Drug Action Teams. Further guidance will be provided to local authorities about these resources.

Youth Crime

11. Guidance will be provided to local authorities on arrangements for addressing the position of safeguarders appointed under the Children (Scotland) Act 1995.

Transport

12. The Minister for Transport announced on 28 September that additional allowance would be included within the single capital allocation to assist local authorities in tackling the backlog of repairs to local roads and bridges. The expected outputs will be determined in consultation with COSLA.

13. The Minister for Transport's statement also announced proposals to provide free local off-peak bus travel within existing concessionary scheme boundaries from October 2002. A study to examine the likely costs of various options has been finalised recently and copied to local authorities. Provision has been included within the settlements for years 2 and 3 based on the information in the report. The Executive will seek agreement with COSLA on how local authorities can deliver this policy. Maintaining this provision within the settlement is dependent on the successful outcome of these discussions.

Waste Management

14. Within the local government settlement allowance has been made for the costs to local authorities in delivering improved landfill standards, to fund the development and running of new waste facilities and for the implementation of Area Waste Plans.

Access to the Countryside

15. The Executive's "Programme for Government" includes a commitment to legislate to give a statutory right of access to the countryside. As part of the legislation, local authorities will have a duty to plan for access in their areas, through the creation of core path networks for walking, horse-riding and cycling and powers to manage access to the countryside in their areas.

Strategic Funds

16. Outwith the settlement allocations set out in this circular strategic revenue and capital funding will be provided for a number of policy initiatives, including:

- Strategic Waste Fund, to support improvements in local waste management services;
- Additional investment in school buildings;
- Additional support for deprived communities, through the Better Neighbourhoods Fund; and
- The Children's Change Fund, to encourage better integrated services for vulnerable children.

17. Separate guidance will be provided on the purpose and allocation of these funds.

| AEF 2001-02 | (1) Estimated Service Expenditure | (2) Loan Charges Support 2001-02 including PPP LPFS | (3) Housing and Council Tax Benefit (residual subsidy) | (4) Floor Adjustment 2001-02 | (5) Total Estimated Expenditure (TEE) (Cols.1 to 4) | (6) Band D Properties as at September 2000 | (7) Deduction for TEE not supported by AEF ((Tot Col 5- Tot Col 8) * Col 6/Tot Col 6) | (8) Total AEF (Col 5-7) | (9) Specific Grants | (10) NDRI | (11) RSG (Col 8-9-10) |
|---------------------|--------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------|--------------|-----------------------------|
| | £m | £m | £m | £m | £m | | £m | £m | £m | £m | |
| Aberdeen City | 237.890 | 30.494 | 2.349 | -0.692 | 270.041 | 83,826 | 58.400 | 211.641 | 25.142 | 64.550 | 121.949 |
| Aberdeenshire | 266.278 | 25.021 | 1.554 | -0.757 | 292.096 | 86,632 | 60.355 | 231.741 | 20.976 | 69.039 | 141.726 |
| Angus | 133.121 | 9.826 | 1.300 | -0.381 | 143.866 | 39,009 | 27.177 | 116.690 | 11.494 | 33.342 | 71.854 |
| Argyll & Bute | 120.230 | 25.485 | 1.145 | -0.390 | 146.470 | 36,953 | 25.744 | 120.726 | 9.931 | 27.237 | 83.558 |
| Clackmannanshire | 58.314 | 5.711 | 0.836 | -0.174 | 64.687 | 16,576 | 11.548 | 53.139 | 4.927 | 14.731 | 33.481 |
| Dumfries & Galloway | 188.495 | 22.914 | 1.836 | -0.567 | 212.678 | 54,948 | 38.281 | 174.397 | 17.005 | 44.561 | 112.831 |
| Dundee City | 195.441 | 24.023 | 3.514 | -0.612 | 222.366 | 46,959 | 32.715 | 189.651 | 20.276 | 43.842 | 125.533 |
| East Ayrshire | 149.165 | 14.033 | 1.800 | -0.449 | 164.549 | 38,654 | 26.929 | 137.620 | 13.999 | 36.711 | 86.910 |
| East Dunbartonshire | 125.935 | 11.440 | 0.767 | -0.346 | 137.796 | 45,925 | 31.995 | 105.801 | 10.061 | 33.600 | 62.140 |
| East Lothian | 101.709 | 12.667 | 1.079 | -0.294 | 115.161 | 35,973 | 25.062 | 90.100 | 9.153 | 27.450 | 53.497 |
| East Renfrewshire | 104.034 | 9.869 | 0.659 | -0.282 | 114.280 | 38,821 | 27.046 | 87.234 | 8.281 | 27.101 | 51.852 |
| Edinburgh, City of | 497.647 | 82.364 | 6.261 | -1.482 | 584.790 | 188,408 | 131.259 | 453.530 | 55.270 | 137.116 | 261.144 |
| Eilean Siar | 58.111 | 19.685 | 0.351 | 3.772 | 81.919 | 8,994 | 6.266 | 75.653 | 4.188 | 8.366 | 63.099 |
| Falkirk | 166.951 | 23.371 | 2.184 | -0.487 | 192.019 | 49,122 | 34.222 | 157.797 | 15.335 | 43.823 | 98.639 |
| Fife | 422.115 | 34.801 | 5.196 | -1.225 | 460.887 | 123,205 | 85.834 | 375.052 | 35.725 | 105.999 | 233.328 |
| Glasgow City | 843.319 | 158.615 | 16.995 | 10.406 | 1,029.335 | 204,795 | 142.676 | 886.659 | 100.351 | 185.602 | 600.706 |
| Highland | 283.412 | 41.813 | 2.487 | -0.881 | 326.831 | 80,195 | 55.870 | 270.961 | 26.880 | 63.320 | 180.761 |
| Inverclyde | 110.605 | 13.769 | 1.605 | -0.347 | 125.632 | 27,875 | 19.420 | 106.212 | 11.204 | 25.859 | 69.149 |
| Midlothian | 96.512 | 11.687 | 1.036 | -0.291 | 108.944 | 28,720 | 20.009 | 88.935 | 8.955 | 24.794 | 55.186 |
| Moray | 102.314 | 13.780 | 0.990 | -0.311 | 116.773 | 29,383 | 20.470 | 96.302 | 8.739 | 25.865 | 61.698 |
| North Ayrshire | 172.101 | 18.158 | 2.231 | -0.520 | 191.970 | 47,061 | 32.787 | 159.184 | 14.642 | 42.318 | 102.224 |
| North Lanarkshire | 397.354 | 39.002 | 5.891 | -1.210 | 441.037 | 101,478 | 70.697 | 370.340 | 35.498 | 99.546 | 235.296 |
| Orkney | 39.699 | 7.527 | 0.184 | 0.154 | 47.564 | 6,793 | 4.733 | 42.832 | 2.312 | 5.949 | 34.571 |
| Perth & Kinross | 158.381 | 16.352 | 1.348 | -0.445 | 175.636 | 54,719 | 38.122 | 137.514 | 14.086 | 40.685 | 82.743 |
| Renfrewshire | 212.980 | 24.655 | 3.005 | 0.169 | 240.809 | 64,907 | 45.219 | 195.590 | 19.924 | 53.798 | 121.868 |
| Scottish Borders | 134.943 | 17.502 | 1.310 | -0.408 | 153.347 | 40,724 | 28.371 | 124.976 | 12.529 | 32.297 | 80.150 |
| Shetland | 51.280 | 14.778 | 0.157 | 0.791 | 67.006 | 7,341 | 5.114 | 61.892 | 2.602 | 6.903 | 52.387 |
| South Ayrshire | 136.179 | 12.299 | 1.452 | -0.386 | 149.544 | 44,875 | 31.264 | 118.280 | 11.374 | 34.680 | 72.226 |
| South Lanarkshire | 366.027 | 37.940 | 4.786 | -1.092 | 407.661 | 105,075 | 73.204 | 334.457 | 31.021 | 93.347 | 210.089 |
| Stirling | 105.293 | 14.217 | 0.945 | -0.313 | 120.142 | 33,274 | 23.181 | 96.961 | 9.210 | 25.711 | 62.040 |
| West Dunbartonshire | 130.294 | 13.230 | 1.999 | -0.400 | 145.123 | 32,647 | 22.744 | 122.379 | 14.188 | 28.831 | 79.360 |
| West Lothian | 184.846 | 17.972 | 2.327 | -0.550 | 204.595 | 51,983 | 36.216 | 168.379 | 17.070 | 46.953 | 104.356 |
| Scotland | 6,350.975 | 825.000 | 79.579 | 0.000 | 7,255.554 | 1,855,850 | 1,292.929 | 5,962.625 | 602.348 | 1,553.926 | 3,806.351 |

ANNEX 3

| AEF 2002-03 | (1) Estimated Service Expenditure 2002-03 | (2) Loan Charges Support 2002-03 including PPP LPFS | (3) Housing and Council Tax Benefit (residual subsidy) | (4) Floor Adjustment 2002-03 | (5) Total Estimated Expenditure (TEE) (Cols.1 to 4) | (6) Band D Properties forecast | (7) Deduction for TEE not supported by AEF (Tot Col 5-Tot Col 8) * Col 6/Tot Col 6) | (8) Total AEF (Col 5-7) |
|---------------------|-------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------------------------------------------|----------------------------------|
| | £m | £m | £m | £m | £m | | £m | £m |
| Aberdeen City | 251.733 | 31.473 | 2.423 | -0.440 | 285.189 | 84,093 | 62.078 | 223.112 |
| Aberdeenshire | 280.828 | 27.049 | 1.603 | -0.480 | 309.000 | 87,423 | 64.536 | 244.464 |
| Angus | 140.708 | 10.238 | 1.341 | -0.243 | 152.044 | 39,161 | 28.909 | 123.135 |
| Argyll & Bute | 126.377 | 26.910 | 1.181 | -0.247 | 154.222 | 37,088 | 27.378 | 126.843 |
| Clackmannanshire | 61.446 | 6.468 | 0.862 | -0.111 | 68.665 | 16,661 | 12.299 | 56.366 |
| Dumfries & Galloway | 199.319 | 24.051 | 1.894 | -0.361 | 224.903 | 55,153 | 40.714 | 184.189 |
| Dundee City | 205.735 | 24.822 | 3.624 | -0.388 | 233.793 | 46,863 | 34.594 | 199.198 |
| East Ayrshire | 157.085 | 14.722 | 1.856 | -0.285 | 173.378 | 38,687 | 28.559 | 144.819 |
| East Dunbartonshire | 132.977 | 12.940 | 0.791 | -0.221 | 146.487 | 46,161 | 34.076 | 112.411 |
| East Lothian | 107.913 | 13.125 | 1.113 | -0.188 | 121.963 | 36,301 | 26.797 | 95.165 |
| East Renfrewshire | 109.969 | 10.865 | 0.679 | -0.180 | 121.333 | 39,139 | 28.893 | 92.441 |
| Edinburgh, City of | 529.605 | 84.516 | 6.457 | -0.946 | 619.632 | 190,043 | 140.290 | 479.341 |
| Eilean Siar | 60.482 | 20.161 | 0.362 | 4.346 | 85.351 | 9,038 | 6.672 | 78.680 |
| Falkirk | 176.482 | 24.245 | 2.253 | -0.311 | 202.669 | 49,417 | 36.480 | 166.190 |
| Fife | 443.616 | 39.024 | 5.359 | -0.776 | 487.223 | 123,976 | 91.519 | 395.704 |
| Glasgow City | 888.391 | 164.447 | 17.528 | 4.055 | 1,074.421 | 205,991 | 152.063 | 922.358 |
| Highland | 299.374 | 45.140 | 2.565 | -0.561 | 346.518 | 80,826 | 59.666 | 286.852 |
| Inverclyde | 116.248 | 14.653 | 1.655 | -0.220 | 132.336 | 27,801 | 20.523 | 111.813 |
| Inverclyde | 116.248 | 14.653 | 1.655 | -0.220 | 132.336 | 27,801 | 20.523 | 111.813 |
| Midlothian | 101.959 | 10.080 | 1.068 | 0.707 | 113.814 | 28,882 | 21.321 | 92.494 |
| Moray | 108.324 | 12.568 | 1.021 | 0.009 | 121.922 | 29,540 | 21.807 | 100.115 |
| North Ayrshire | 181.004 | 18.784 | 2.301 | -0.329 | 201.760 | 47,412 | 35.000 | 166.760 |
| North Lanarkshire | 419.067 | 40.737 | 6.076 | -0.768 | 465.112 | 102,161 | 75.416 | 389.697 |
| Orkney | 41.439 | 7.864 | 0.190 | 0.105 | 49.598 | 6,844 | 5.052 | 44.546 |
| Perth & Kinross | 167.130 | 16.754 | 1.390 | -0.282 | 184.992 | 55,128 | 40.696 | 144.296 |
| Renfrewshire | 225.476 | 25.971 | 3.099 | -0.406 | 254.140 | 65,253 | 48.170 | 205.970 |
| Scottish Borders | 143.021 | 18.310 | 1.352 | -0.261 | 162.422 | 40,937 | 30.220 | 132.203 |
| Shetland | 53.841 | 15.297 | 0.162 | 0.522 | 69.822 | 7,390 | 5.455 | 64.367 |
| South Ayrshire | 143.981 | 12.870 | 1.498 | -0.246 | 158.103 | 45,070 | 33.271 | 124.832 |
| South Lanarkshire | 385.868 | 39.371 | 4.937 | -0.693 | 429.483 | 105,629 | 77.976 | 351.507 |
| Stirling | 111.159 | 15.274 | 0.974 | -0.199 | 127.208 | 33,519 | 24.744 | 102.464 |
| West Dunbartonshire | 136.897 | 13.820 | 2.062 | -0.253 | 152.526 | 32,718 | 24.153 | 128.373 |
| West Lothian | 195.914 | 19.451 | 2.400 | -0.350 | 217.415 | 52,677 | 38.886 | 178.529 |
| Scotland | 6,703.369 | 862.000 | 82 | 0.000 | 7,647.445 | 56,982 | 1,378.211 | 6,269.234 |

ANNEX 3

| AEF 2003-04 | (1) Estimated Service Expenditure 2003-04 | (2) Loan Charges Support 2003- 04 including PPP LPFS | (3) Housing and Council Tax Benefit (residual subsidy) | (4) Floor Adjustment 2003-04 | (5) Total Estimated Expenditure (TEE) (Cols.1 to 4) | (6) Band D Properties. forecast | (7) Deduction for TEE not supported by AEF (Tot Col 5-Tot Col 8) * Col 6/Tot Col 6) | (8) Total AEF (Col 5-7) |
|---------------------|-------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------|----------------------------------|
| | £m | £m | £m | £m | £m | | £m | £m |
| Aberdeen City | 261.553 | 32.648 | 2.523 | -0.061 | 296.663 | 84,388 | 65.967 | 230.696 |
| Aberdeenshire | 291.294 | 28.786 | 1.669 | 0.195 | 321.944 | 88,223 | 68.964 | 252.980 |
| Angus | 146.247 | 11.728 | 1.397 | -0.267 | 159.105 | 39,335 | 30.748 | 128.357 |
| Argyll & Bute | 130.751 | 28.955 | 1.230 | -0.273 | 160.663 | 37,260 | 29.126 | 131.537 |
| Clackmannanshire | 64.007 | 7.243 | 0.898 | -0.124 | 72.024 | 16,744 | 13.089 | 58.935 |
| Dumfries & Galloway | 207.825 | 25.337 | 1.972 | -0.399 | 234.735 | 55,335 | 43.256 | 191.480 |
| Dundee City | 213.338 | 25.936 | 3.775 | -0.427 | 242.622 | 46,774 | 36.563 | 206.058 |
| East Ayrshire | 163.315 | 15.786 | 1.933 | -0.315 | 180.719 | 38,703 | 30.254 | 150.464 |
| East Dunbartonshire | 137.765 | 14.497 | 0.824 | -0.244 | 152.842 | 46,397 | 36.269 | 116.574 |
| East Lothian | 112.863 | 13.914 | 1.159 | -0.208 | 127.728 | 36,635 | 28.638 | 99.090 |
| East Renfrewshire | 114.610 | 11.678 | 0.708 | -0.198 | 126.798 | 39,470 | 30.854 | 95.944 |
| Edinburgh, City of | 552.879 | 90.962 | 6.725 | -0.562 | 650.004 | 191,825 | 149.951 | 500.053 |
| Eilean Siar | 62.059 | 21.100 | 0.377 | 4.920 | 88.456 | 9,085 | 7.102 | 81.355 |
| Falkirk | 184.628 | 25.431 | 2.346 | -0.345 | 212.060 | 49,723 | 38.869 | 173.191 |
| Fife | 460.882 | 42.741 | 5.581 | -0.854 | 508.350 | 124,736 | 97.507 | 410.843 |
| Glasgow City | 923.626 | 171.891 | 18.255 | 1.753 | 1,115.525 | 207,323 | 162.065 | 953.460 |
| Highland | 310.512 | 48.210 | 2.671 | -0.617 | 360.775 | 81,484 | 63.696 | 297.079 |
| Inverclyde | 120.382 | 15.761 | 1.724 | -0.243 | 137.624 | 27,711 | 21.662 | 115.962 |
| Midlothian | 106.018 | 13.111 | 1.113 | 0.705 | 120.947 | 29,054 | 22.712 | 98.236 |
| Moray | 112.921 | 13.459 | 1.063 | -0.216 | 127.227 | 29,675 | 23.197 | 104.030 |
| North Ayrshire | 188.418 | 19.878 | 2.396 | -0.362 | 210.331 | 47,716 | 37.300 | 173.031 |
| North Lanarkshire | 436.335 | 42.331 | 6.327 | -0.845 | 484.148 | 102,765 | 80.332 | 403.816 |
| Orkney | 42.654 | 8.349 | 0.197 | 0.241 | 51.441 | 6,885 | 5.382 | 46.059 |
| Perth & Kinross | 173.990 | 17.514 | 1.448 | -0.310 | 192.642 | 55,528 | 43.407 | 149.235 |
| Renfrewshire | 235.804 | 27.655 | 3.228 | -0.450 | 266.237 | 65,522 | 51.219 | 215.018 |
| Scottish Borders | 149.338 | 19.545 | 1.408 | -0.289 | 170.002 | 41,115 | 32.140 | 137.862 |
| Shetland | 55.577 | 16.087 | 0.169 | 0.544 | 72.377 | 7,446 | 5.821 | 66.556 |
| South Ayrshire | 149.849 | 13.477 | 1.560 | -0.271 | 164.615 | 45,260 | 35.380 | 129.235 |
| South Lanarkshire | 400.910 | 40.086 | 5.141 | 0.404 | 446.541 | 106,122 | 82.956 | 363.585 |
| Stirling | 116.202 | 16.097 | 1.015 | -0.220 | 133.094 | 33,822 | 26.439 | 106.655 |
| West Dunbartonshire | 142.018 | 14.544 | 2.148 | -0.278 | 158.432 | 32,787 | 25.630 | 132.802 |
| West Lothian | 204.250 | 21.263 | 2.499 | -0.386 | 227.626 | 53,340 | 41.696 | 185.930 |
| Scotland | 6,972.818 | 916.000 | 85.479 | 0.000 | 7,974.297 | 1,878,188 | 1,468.189 | 6,506.108 |

EXPLANATORY NOTES TO AEF DISTRIBUTION

The calculations are set out in the table at Annex 3. Column numbers are consistent throughout the separate sections for mainland and islands authorities. Columns 1 to 8 relate to the distributions for 2001-02, 2002-03 and 2003-04. Columns 9 to 11 are relevant to 2001-02 only.

1. Column 1 of the table is the estimated service expenditure of each authority. This column includes Special Islands Needs Allowance.
2. Column 2 contains allocations of loan charge support. Capital from current revenue continues to be excluded. The figures were calculated as described in Annex 7.
3. Column 3 contains an assessment of the expenditure on housing and council tax benefits of each authority, net of DSS subsidy. The figures provide for a proportion of 5.5% of housing and council tax benefit (0.5% relates to incentive area spending) to be met by authorities.
4. Column 4 is the assessment of the floor adjustments for each authority. The figures were calculated as shown in Annex 5.
5. Column 5 is the total of columns 1 to 4. That is, it is Total Estimated Expenditure (TEE).
6. Column 6 is the estimated number of Band D equivalent properties as at September 2000 on which council tax will be levied.
7. Column 7 represents the portion of adjusted TEE which is not supported through AEF. This amount is distributed among authorities in proportion to their share of the national council tax base. This is achieved by a formula:

$$\text{(Total adjusted TEE less total AEF)} \times \frac{\text{band D equivalent properties in authority}}{\text{total band D equivalent properties}}$$
8. Column 8 is the difference between columns 5 and 7 being the total amount of AEF. The total of column 8 is AEF of £5,962.625m in 2001-02, (i.e. the total of £5,980.39m, less Excellence Fund Special Programme and SEN specific grant, £30.874m, plus the amount of specific grant on police loan charges, £13.108m, which are supported by grant but are accounted for outside AEF). AEF for 2002-03 and 2003-04 is £6,269.234m and £6,506,108 respectively.
9. Column 9 shows the amount of specific grants (excluding Police CPS, but including Police specific grant loan charges) for 2001-02. A number of specific grants (e.g. police) are paid directly to joint boards. In these cases, for AEF distribution purposes only, the estimated amount for each force or brigade has been broken down on the same basis as is used for the relevant GAEs. Distribution to constituent council level of common police services and police specific grant loan charges as used in the calculation of Police Specific grant for 2001-02, has been based on advice from treasurers of the Police Boards.

10. Column 10 shows the amount of Distributable NDRI. This has been distributed amongst authorities in proportion to 1999 mid-year population estimates.
11. Column 11 distributes RSG, being the remainder of AEF after deductions for Specific Grants and NDRI.

FLOOR CALCULATION

| | AEF Less LPFS 2001-02 (without floor) | AEF contribut ion to floor | AEF less LPFS 2001-02 with floor | Year on year % increase excluding LPFS | | AEF less LPFS 2002-03 (without floor) | AEF contribut ion to floor | AEF less LPFS 2002-03 (without floor) | Year on year % increase excluding LPFS | | AEF less LPFS 2003-04 (without floor) | AEF contribu tion to floor | AEF less LPFS 2003-04 (without floor) | Year on year % increase excluding LPFS |
|---------------------|------------------------------------------------------|-------------------------------------|-------------------------------------------|----------------------------------------------------|---------------------|---------------------------------------------------|-------------------------------------|---------------------------------------------------|-------------------------------------------------|---------------------|---------------------------------------------------|-------------------------------------|---------------------------------------------------|-------------------------------------------------|
| | £M | £M | 5% | | | £M | £M | 4% | | | £M | £M | 3.4% | |
| Aberdeen City | 212.333 | -0.692 | 211.641 | 5.68 | Aberdeen City | 223.551 | -0.440 | 223.112 | 5.42 | Aberdeen City | 230.757 | -0.061 | 230.696 | 3.40 |
| Aberdeenshire | 232.393 | -0.757 | 231.636 | 6.83 | Aberdeenshire | 243.788 | -0.480 | 243.309 | 5.04 | Aberdeenshire | 251.386 | 0.195 | 251.580 | 3.40 |
| Angus | 117.071 | -0.381 | 116.690 | 5.58 | Angus | 123.378 | -0.243 | 123.135 | 5.52 | Angus | 127.774 | -0.267 | 127.507 | 3.55 |
| Argyll & Bute | 119.788 | -0.390 | 119.398 | 5.17 | Argyll & Bute | 125.707 | -0.247 | 125.460 | 5.08 | Argyll & Bute | 130.415 | -0.273 | 130.142 | 3.73 |
| Clackmannanshire | 53.313 | -0.174 | 53.139 | 7.51 | Clackmannanshire | 56.477 | -0.111 | 56.366 | 6.07 | Clackmannanshire | 59.059 | -0.124 | 58.935 | 4.56 |
| Dumfries & Galloway | 174.011 | -0.567 | 173.445 | 5.81 | Dumfries & Galloway | 183.280 | -0.361 | 182.919 | 5.46 | Dumfries & Galloway | 190.609 | -0.399 | 190.210 | 3.99 |
| Dundee City | 187.945 | -0.612 | 187.333 | 6.17 | Dundee City | 197.268 | -0.388 | 196.879 | 5.10 | Dundee City | 204.166 | -0.427 | 203.739 | 3.48 |
| East Ayrshire | 138.020 | -0.449 | 137.571 | 5.14 | East Ayrshire | 144.935 | -0.285 | 144.650 | 5.15 | East Ayrshire | 150.561 | -0.315 | 150.245 | 3.87 |
| East Dunbartonshire | 106.118 | -0.346 | 105.773 | 7.98 | East Dunbartonshire | 112.504 | -0.221 | 112.283 | 6.15 | East Dunbartonshire | 116.639 | -0.244 | 116.396 | 3.66 |
| East Lothian | 90.393 | -0.294 | 90.099 | 5.28 | East Lothian | 95.353 | -0.188 | 95.165 | 5.62 | East Lothian | 99.298 | -0.208 | 99.090 | 4.12 |
| East Renfrewshire | 86.658 | -0.282 | 86.376 | 7.58 | East Renfrewshire | 91.265 | -0.180 | 91.085 | 5.45 | East Renfrewshire | 94.745 | -0.198 | 94.547 | 3.80 |
| Edinburgh, City of | 455.012 | -1.482 | 453.530 | 5.22 | Edinburgh, City of | 480.288 | -0.946 | 479.341 | 5.69 | Edinburgh, City of | 496.202 | -0.562 | 495.640 | 3.40 |
| Eilean Siar | 71.880 | 3.772 | 75.653 | 5.00 | Eilean Siar | 74.333 | 4.346 | 78.679 | 4.00 | Eilean Siar | 76.433 | 4.920 | 81.355 | 3.40 |
| Falkirk | 149.644 | -0.487 | 149.157 | 7.08 | Falkirk | 157.859 | -0.311 | 157.550 | 5.63 | Falkirk | 164.897 | -0.345 | 164.551 | 4.45 |
| Fife | 376.278 | -1.225 | 375.052 | 6.34 | Fife | 394.027 | -0.776 | 393.251 | 4.85 | Fife | 408.018 | -0.854 | 407.163 | 3.54 |
| Glasgow City | 861.141 | 10.406 | 871.547 | 5.00 | Glasgow City | 902.354 | 4.055 | 906.409 | 4.00 | Glasgow City | 935.474 | 1.753 | 937.228 | 3.40 |
| Highland | 270.442 | -0.881 | 269.561 | 6.48 | Highland | 284.980 | -0.561 | 284.419 | 5.51 | Highland | 294.746 | -0.617 | 294.129 | 3.41 |
| Inverclyde | 106.516 | -0.347 | 106.169 | 5.10 | Inverclyde | 111.893 | -0.220 | 111.672 | 5.18 | Inverclyde | 116.025 | -0.243 | 115.782 | 3.68 |
| Midlothian | 89.227 | -0.291 | 88.936 | 8.72 | Midlothian | 91.787 | 0.707 | 92.494 | 4.00 | Midlothian | 94.933 | 0.705 | 95.639 | 3.40 |
| Moray | 95.634 | -0.311 | 95.322 | 6.81 | Moray | 99.126 | 0.009 | 99.136 | 4.00 | Moray | 103.266 | -0.216 | 103.051 | 3.95 |
| North Ayrshire | 159.650 | -0.520 | 159.131 | 6.33 | North Ayrshire | 166.898 | -0.329 | 166.569 | 4.67 | North Ayrshire | 173.139 | -0.362 | 172.778 | 3.73 |
| North Lanarkshire | 371.420 | -1.210 | 370.210 | 6.43 | North Lanarkshire | 389.997 | -0.768 | 389.229 | 5.14 | North Lanarkshire | 404.044 | -0.845 | 403.199 | 3.59 |
| Orkney | 42.677 | 0.154 | 42.832 | 5.00 | Orkney | 44.440 | 0.105 | 44.546 | 4.00 | Orkney | 45.818 | 0.241 | 46.059 | 3.40 |
| Perth & Kinross | 136.554 | -0.445 | 136.109 | 5.23 | Perth & Kinross | 143.173 | -0.282 | 142.891 | 4.98 | Perth & Kinross | 148.139 | -0.310 | 147.830 | 3.46 |
| Renfrewshire | 195.346 | 0.169 | 195.515 | 5.00 | Renfrewshire | 206.113 | -0.406 | 205.707 | 5.21 | Renfrewshire | 215.123 | -0.450 | 214.674 | 4.36 |
| Scottish Borders | 125.384 | -0.408 | 124.976 | 5.47 | Scottish Borders | 132.463 | -0.261 | 132.203 | 5.78 | Scottish Borders | 138.151 | -0.289 | 137.862 | 4.28 |
| Shetland | 61.101 | 0.791 | 61.891 | 5.00 | Shetland | 63.844 | 0.522 | 64.367 | 4.00 | Shetland | 66.012 | 0.544 | 66.556 | 3.40 |
| South Ayrshire | 118.627 | -0.386 | 118.241 | 5.37 | South Ayrshire | 124.940 | -0.246 | 124.694 | 5.46 | South Ayrshire | 129.326 | -0.271 | 129.055 | 3.50 |
| South Lanarkshire | 335.439 | -1.092 | 334.346 | 6.58 | South Lanarkshire | 351.784 | -0.693 | 351.090 | 5.01 | South Lanarkshire | 362.624 | 0.404 | 363.028 | 3.40 |
| Stirling | 96.214 | -0.313 | 95.900 | 6.94 | Stirling | 101.074 | -0.199 | 100.874 | 5.19 | Stirling | 105.284 | -0.220 | 105.065 | 4.15 |
| West | 122.724 | -0.400 | 122.324 | 8.39 | West | 128.453 | -0.253 | 128.200 | 4.80 | West Dunbartonshire | 132.864 | -0.278 | 132.586 | 3.42 |
| Dunbartonshire | | | | | Dunbartonshire | | | | | West Lothian | 184.400 | -0.386 | 184.014 | 3.63 |
| West Lothian | 168.928 | -0.550 | 168.378 | 5.50 | West Lothian | 177.921 | -0.350 | 177.571 | 5.46 | Scotland | 6450.331 | 0.00 | 6450.331 | 3.62 |
| Scotland | 5927.881 | 0.00 | 5927.881 | 5.94 | Scotland | 6225.251 | 0.00 | 6225.254 | 5.02 | | | | | |

Year on year increases in AEF underlying the floor exclude LPFS, as agreed by the Distribution Committee.

Contributions to the floor have been calculated pro-rata councils' AEF totals excluding LPFS before operation of the floor.

The floor ensures that all councils receive increases in AEF of 5% in 2001-02, 4% in 2002-03 and 3.4% in 2003-04.

2001-02 SPECIFIC GRANTS¹

| | ² Police | Civil | Supported | Council Tax | Housing | ³ In-Service | Gaelic | Mental | Social Work | Excellence | Excellence | Total |
|---------------------|---------------------|------------|--------------|--------------|--------------|-------------------------|--------------|---------------|--------------|----------------|---------------|----------------|
| | £000 | Defence | Employment | Benefit | Benefit | Training of | £000 | Illness | Training | Fund Core | Fund | Specific |
| | | £000 | £000 | Admin | Admin | Teachers | | £000 | £000 | Programme | Special Prog | Grants |
| | | | | £000 | £000 | £000 | | | | £000 | £000 | £000 |
| Aberdeen City | 16,655 | 59 | 395 | 249 | 267 | 159 | 97 | 673 | 90 | 4,163 | 2,335 | 25,142 |
| Aberdeenshire | 12,440 | 44 | 162 | 160 | 181 | 204 | 5 | 549 | 75 | 5,929 | 1,227 | 20,976 |
| Angus | 7,583 | 13 | 0 | 133 | 153 | 87 | 29 | 305 | 47 | 2,660 | 484 | 11,494 |
| Argyll & Bute | 6,569 | 4 | 5 | 119 | 133 | 78 | 246 | 297 | 41 | 2,009 | 430 | 9,931 |
| Clackmannanshire | 2,851 | 9 | 26 | 88 | 96 | 57 | 8 | 105 | 20 | 1,344 | 323 | 4,927 |
| Dumfries & Galloway | 11,626 | 55 | 157 | 187 | 217 | 133 | 0 | 355 | 55 | 3,629 | 591 | 17,005 |
| Dundee City | 14,108 | 25 | 519 | 355 | 418 | 114 | 0 | 324 | 74 | 3,300 | 1,039 | 20,276 |
| East Ayrshire | 8,540 | 6 | 14 | 200 | 195 | 111 | 100 | 305 | 51 | 3,495 | 982 | 13,999 |
| East Dunbartonshire | 5,030 | 3 | 0 | 96 | 72 | 98 | 31 | 156 | 31 | 3,544 | 1,000 | 10,061 |
| East Lothian | 5,426 | 4 | 76 | 114 | 123 | 61 | 0 | 211 | 35 | 2,284 | 819 | 9,153 |
| East Renfrewshire | 4,336 | 3 | 9 | 78 | 67 | 78 | 23 | 54 | 27 | 2,942 | 664 | 8,281 |
| City of Edinburgh | 40,750 | 31 | 409 | 633 | 744 | 274 | 127 | 1,278 | 206 | 8,759 | 2,059 | 55,270 |
| Eilean Siar | 1,893 | 4 | 43 | 49 | 27 | 51 | 900 | 156 | 25 | 761 | 279 | 4,188 |
| Falkirk | 9,329 | 28 | 200 | 241 | 238 | 156 | 7 | 348 | 59 | 3,883 | 846 | 15,335 |
| Fife | 22,520 | 55 | 847 | 577 | 563 | 300 | 0 | 849 | 135 | 8,453 | 1,426 | 35,725 |
| City of Glasgow | 75,843 | 50 | 452 | 1,780 | 1,956 | 529 | 177 | 2,636 | 372 | 12,684 | 3,872 | 100,351 |
| Highland | 18,013 | 44 | 400 | 273 | 273 | 171 | 610 | 568 | 79 | 5,261 | 1,188 | 26,880 |
| Inverclyde | 7,451 | 5 | 33 | 169 | 184 | 80 | 59 | 184 | 41 | 2,380 | 618 | 11,204 |
| Midlothian | 5,632 | 4 | 57 | 110 | 118 | 61 | 0 | 253 | 26 | 2,079 | 615 | 8,955 |
| Moray | 5,596 | 20 | 71 | 103 | 115 | 74 | 0 | 152 | 30 | 2,150 | 428 | 8,739 |
| North Ayrshire | 9,065 | 6 | 24 | 237 | 254 | 128 | 29 | 187 | 59 | 3,896 | 757 | 14,642 |
| North Lanarkshire | 22,353 | 15 | 143 | 676 | 616 | 303 | 156 | 535 | 128 | 9,014 | 1,559 | 35,498 |
| Orkney | 1,279 | 3 | 24 | 19 | 21 | 56 | 0 | 126 | 20 | 508 | 256 | 2,312 |
| Perth & Kinross | 9,385 | 17 | 0 | 131 | 165 | 99 | 30 | 258 | 51 | 3,034 | 916 | 14,086 |
| Renfrewshire | 12,875 | 8 | 19 | 298 | 363 | 156 | 14 | 356 | 73 | 4,812 | 950 | 19,924 |
| Scottish Borders | 8,551 | 6 | 100 | 127 | 161 | 64 | 4 | 295 | 43 | 2,509 | 669 | 12,529 |
| Shetland | 1,563 | 4 | 29 | 18 | 17 | 43 | 0 | 157 | 20 | 683 | 68 | 2,602 |
| South Ayrshire | 6,775 | 4 | 33 | 158 | 161 | 94 | 0 | 286 | 46 | 3,031 | 786 | 11,374 |
| South Lanarkshire | 19,181 | 13 | 10 | 567 | 482 | 273 | 120 | 713 | 114 | 8,365 | 1,183 | 31,021 |
| Stirling | 5,865 | 18 | 29 | 107 | 100 | 87 | 62 | 197 | 33 | 2,095 | 617 | 9,210 |
| West Dunbartonshire | 9,666 | 6 | 19 | 219 | 220 | 89 | 0 | 238 | 43 | 2,532 | 1,156 | 14,188 |
| West Lothian | 10,916 | 8 | 43 | 240 | 271 | 118 | 0 | 194 | 51 | 4,412 | 817 | 17,070 |
| Scotland | 399,665 | 574 | 4,348 | 8,511 | 8,971 | 4,386 | 2,834 | 13,300 | 2,200 | 126,600 | 30,959 | 602,348 |

¹ All figures are Scottish Executive Estimates² Includes loan charges of £13.108 million³ Includes £0.6 million for Educational Psychologists

2002-03 SPECIFIC GRANTS ¹

| | ² Police £000 | Civil Defence £000 | Supported Employment £000 | Council Tax Benefit Admin £000 | Housing Benefit Admin £000 | In-Service Training of Teacher £000 | Gaelic £000 | Mental Illness £000 | Social Work Training £000 | Excellence Fund Core Programme £000 | Excellence Fund Special Prog £000 | Total Specific Grants £000 |
|---------------------|-----------------------------|--------------------------|---------------------------------|-----------------------------------------|-------------------------------------|----------------------------------------------|----------------|---------------------------|---------------------------------|----------------------------------------------|--------------------------------------------|-------------------------------------|
| Aberdeen City | 17,623 | 59 | 395 | 264 | 282 | 208 | 97 | 673 | 90 | 4,113 | 2,135 | 25,939 |
| Aberdeenshire | 13,160 | 44 | 162 | 170 | 192 | 268 | 5 | 549 | 75 | 5,843 | 1,023 | 21,491 |
| Angus | 7,843 | 13 | 0 | 141 | 161 | 114 | 29 | 305 | 47 | 2,620 | 484 | 11,757 |
| Argyll & Bute | 6,879 | 4 | 5 | 126 | 140 | 102 | 246 | 297 | 41 | 1,975 | 425 | 10,240 |
| Clackmannanshire | 2,994 | 9 | 26 | 93 | 101 | 75 | 8 | 105 | 20 | 1,328 | 323 | 5,082 |
| Dumfries & Galloway | 11,909 | 55 | 157 | 198 | 229 | 174 | 0 | 355 | 55 | 3,573 | 591 | 17,296 |
| Dundee City | 14,594 | 25 | 519 | 375 | 442 | 149 | 0 | 324 | 74 | 3,255 | 1,037 | 20,794 |
| East Ayrshire | 8,942 | 6 | 14 | 212 | 206 | 146 | 100 | 305 | 51 | 3,449 | 980 | 14,411 |
| East Dunbartonshire | 5,267 | 3 | 0 | 101 | 76 | 129 | 31 | 156 | 31 | 3,497 | 997 | 10,288 |
| East Lothian | 5,748 | 4 | 76 | 120 | 131 | 80 | 0 | 211 | 35 | 2,256 | 623 | 9,284 |
| East Renfrewshire | 4,540 | 3 | 9 | 82 | 71 | 102 | 23 | 54 | 27 | 2,904 | 463 | 8,278 |
| City of Edinburgh | 43,195 | 31 | 409 | 669 | 787 | 359 | 127 | 1,278 | 206 | 8,670 | 2,069 | 57,800 |
| Eilean Siar | 1,933 | 4 | 43 | 52 | 29 | 67 | 900 | 156 | 25 | 748 | 290 | 4,247 |
| Falkirk | 9,798 | 28 | 200 | 255 | 252 | 204 | 7 | 348 | 59 | 3,840 | 646 | 15,637 |
| Fife | 22,702 | 55 | 847 | 610 | 596 | 393 | 0 | 849 | 135 | 8,335 | 1,422 | 35,944 |
| City of Glasgow | 79,419 | 50 | 452 | 1,881 | 2,068 | 691 | 177 | 2,636 | 372 | 12,589 | 3,868 | 104,203 |
| Highland | 18,410 | 44 | 400 | 288 | 289 | 225 | 610 | 568 | 79 | 5,179 | 987 | 27,079 |
| Inverclyde | 7,802 | 5 | 33 | 179 | 194 | 105 | 59 | 184 | 41 | 2,351 | 616 | 11,569 |
| Midlothian | 5,964 | 4 | 57 | 116 | 125 | 80 | 0 | 253 | 26 | 2,049 | 415 | 9,089 |
| Moray | 5,922 | 20 | 71 | 109 | 121 | 97 | 0 | 152 | 30 | 2,114 | 428 | 9,064 |
| North Ayrshire | 9,493 | 6 | 24 | 250 | 268 | 168 | 29 | 187 | 59 | 3,847 | 555 | 14,886 |
| North Lanarkshire | 23,407 | 15 | 143 | 714 | 651 | 398 | 156 | 535 | 128 | 8,904 | 1,354 | 36,405 |
| Orkney | 1,307 | 3 | 24 | 20 | 23 | 73 | 0 | 126 | 20 | 497 | 263 | 2,356 |
| Perth & Kinross | 9,708 | 17 | 0 | 139 | 175 | 130 | 30 | 258 | 51 | 2,992 | 716 | 14,216 |
| Renfrewshire | 13,482 | 8 | 19 | 315 | 384 | 205 | 14 | 356 | 73 | 4,758 | 749 | 20,363 |
| Scottish Borders | 9,062 | 6 | 100 | 135 | 170 | 84 | 4 | 295 | 43 | 2,469 | 470 | 12,838 |
| Shetland | 1,595 | 4 | 29 | 19 | 17 | 56 | 0 | 157 | 20 | 674 | 278 | 2,849 |
| South Ayrshire | 7,095 | 4 | 33 | 167 | 170 | 124 | 0 | 286 | 46 | 2,990 | 585 | 11,500 |
| South Lanarkshire | 20,086 | 13 | 10 | 599 | 509 | 358 | 120 | 713 | 114 | 8,265 | 978 | 31,765 |
| Stirling | 6,159 | 18 | 29 | 113 | 106 | 114 | 62 | 197 | 33 | 2,070 | 417 | 9,318 |
| West Dunbartonshire | 10,122 | 6 | 19 | 232 | 232 | 117 | 0 | 238 | 43 | 2,497 | 953 | 14,459 |
| West Lothian | 11,571 | 8 | 43 | 254 | 287 | 154 | 0 | 194 | 51 | 4,349 | 819 | 17,730 |
| Scotland | 417,731 | 574 | 4,348 | 8,998 | 9,484 | 5,749 | 2,834 | 13,300 | 2,200 | 125,000 | 27,959 | 618,177 |

¹ All figures are Scottish Executive Estimates² Includes loan charges of £13.503 million

2003-04 SPECIFIC GRANTS ¹

| | ² Police | Civil Defence | Supported Employment | Council Tax Benefit Admin | Housing Benefit Admin | In-Service Training of Teachers | Gaelic | Mental Illness | Social Work Training | Excellence Fund Core Programme | Excellence Fund Special Prog | Total Specific Grants £000 |
|---------------------|---------------------|------------------|-------------------------|---------------------------------|-----------------------------|---------------------------------------|--------------|-------------------|-------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Aberdeen City | 17,831 | 59 | 395 | 278 | 297 | 208 | 97 | 673 | 90 | 4,153 | 1,937 | 26,018 |
| Aberdeenshire | 13,308 | 44 | 162 | 179 | 202 | 268 | 5 | 549 | 75 | 5,890 | 921 | 21,603 |
| Angus | 8,006 | 13 | 0 | 149 | 170 | 114 | 29 | 305 | 47 | 2,641 | 483 | 11,957 |
| Argyll & Bute | 7,139 | 4 | 5 | 133 | 148 | 102 | 246 | 297 | 41 | 1,992 | 421 | 10,528 |
| Clackmannanshire | 3,157 | 9 | 26 | 98 | 107 | 75 | 8 | 105 | 20 | 1,337 | 323 | 5,265 |
| Dumfries & Galloway | 12,194 | 55 | 157 | 208 | 242 | 174 | 0 | 355 | 55 | 3,600 | 591 | 17,631 |
| Dundee City | 14,896 | 25 | 519 | 395 | 466 | 149 | 0 | 324 | 74 | 3,283 | 1,035 | 21,166 |
| East Ayrshire | 9,280 | 6 | 14 | 223 | 217 | 146 | 100 | 305 | 51 | 3,473 | 978 | 14,793 |
| East Dunbartonshire | 5,466 | 3 | 0 | 107 | 80 | 129 | 31 | 156 | 31 | 3,519 | 993 | 10,515 |
| East Lothian | 5,906 | 4 | 76 | 127 | 138 | 80 | 0 | 211 | 35 | 2,273 | 426 | 9,276 |
| East Renfrewshire | 4,711 | 3 | 9 | 86 | 74 | 102 | 23 | 54 | 27 | 2,921 | 364 | 8,374 |
| City of Edinburgh | 44,424 | 31 | 409 | 706 | 829 | 359 | 127 | 1,278 | 206 | 8,748 | 2,078 | 59,195 |
| Eilean Siar | 1,952 | 4 | 43 | 55 | 30 | 67 | 900 | 156 | 25 | 754 | 289 | 4,275 |
| Falkirk | 10,332 | 28 | 200 | 269 | 265 | 204 | 7 | 348 | 59 | 3,867 | 448 | 16,027 |
| Fife | 23,155 | 55 | 847 | 643 | 628 | 393 | 0 | 849 | 135 | 8,405 | 1,418 | 36,528 |
| City of Glasgow | 82,419 | 50 | 452 | 1,983 | 2,180 | 691 | 177 | 2,636 | 372 | 12,709 | 3,872 | 107,541 |
| Highland | 18,605 | 44 | 400 | 304 | 305 | 225 | 610 | 568 | 79 | 5,221 | 785 | 27,146 |
| Inverclyde | 8,097 | 5 | 33 | 188 | 205 | 105 | 59 | 184 | 41 | 2,368 | 614 | 11,899 |
| Midlothian | 6,126 | 4 | 57 | 122 | 131 | 80 | 0 | 253 | 26 | 2,066 | 314 | 9,179 |
| Moray | 5,995 | 20 | 71 | 115 | 128 | 97 | 0 | 152 | 30 | 2,131 | 429 | 9,168 |
| North Ayrshire | 9,851 | 6 | 24 | 264 | 283 | 168 | 29 | 187 | 59 | 3,876 | 354 | 15,101 |
| North Lanarkshire | 24,291 | 15 | 143 | 753 | 686 | 398 | 156 | 535 | 128 | 8,972 | 1,253 | 37,330 |
| Orkney | 1,321 | 3 | 24 | 21 | 24 | 73 | 0 | 126 | 20 | 499 | 162 | 2,273 |
| Perth & Kinross | 9,909 | 17 | 0 | 146 | 184 | 130 | 30 | 258 | 51 | 3,017 | 615 | 14,357 |
| Renfrewshire | 13,992 | 8 | 19 | 332 | 405 | 205 | 14 | 356 | 73 | 4,793 | 654 | 20,851 |
| Scottish Borders | 9,315 | 6 | 100 | 142 | 180 | 84 | 4 | 295 | 43 | 2,488 | 372 | 13,029 |
| Shetland | 1,610 | 4 | 29 | 20 | 18 | 56 | 0 | 157 | 20 | 680 | 278 | 2,872 |
| South Ayrshire | 7,363 | 4 | 33 | 176 | 179 | 124 | 0 | 286 | 46 | 3,011 | 385 | 11,607 |
| South Lanarkshire | 20,844 | 13 | 10 | 632 | 537 | 358 | 120 | 713 | 114 | 8,327 | 774 | 32,442 |
| Stirling | 6,495 | 18 | 29 | 119 | 112 | 114 | 62 | 197 | 33 | 2,087 | 319 | 9,585 |
| West Dunbartonshire | 10,504 | 6 | 19 | 244 | 245 | 117 | 0 | 238 | 43 | 2,517 | 852 | 14,785 |
| West Lothian | 11,901 | 8 | 43 | 268 | 303 | 154 | 0 | 194 | 51 | 4,382 | 822 | 18,126 |
| Scotland | 430,395 | 574 | 4,348 | 9,485 | 9,998 | 5,749 | 2,834 | 13,300 | 2,200 | 126,000 | 25,559 | 630,442 |

¹ All figures are Scottish Executive Estimates

² Includes loan charges of £14.077 million

SINGLE ALLOCATION 2001-04

Single Allocation (formula)

| Councils | Allocation 2001-02 £000 | Allocation 2002-03 £000 | Allocation 2003-04 £000 |
|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Aberdeen City | 9,574 | 9,665 | 10,718 |
| Aberdeenshire | 10,570 | 10,671 | 11,833 |
| Angus | 6,245 | 6,304 | 6,991 |
| Argyll & Bute | 12,327 | 12,444 | 13,799 |
| Clackmannanshire | 3,449 | 3,482 | 3,861 |
| Dumfries & Galloway | 10,315 | 10,413 | 11,547 |
| Dundee City | 8,409 | 8,489 | 9,413 |
| East Ayrshire | 6,301 | 6,360 | 7,053 |
| East Dunbartonshire | 5,722 | 5,776 | 6,405 |
| East Lothian | 5,477 | 5,529 | 6,131 |
| East Renfrewshire | 5,145 | 5,193 | 5,759 |
| Edinburgh, City of | 21,836 | 22,043 | 24,444 |
| Eilean Siar | 11,542 | 11,652 | 12,921 |
| Falkirk | 7,679 | 7,752 | 8,597 |
| Fife | 16,885 | 17,045 | 18,902 |
| Glasgow City | 35,526 | 35,863 | 39,769 |
| Highland | 20,689 | 20,885 | 23,160 |
| Inverclyde | 7,460 | 7,530 | 8,351 |
| Midlothian | 4,538 | 4,581 | 5,080 |
| Moray | 5,297 | 5,348 | 5,930 |
| North Ayrshire | 9,320 | 9,409 | 10,434 |
| North Lanarkshire | 15,482 | 15,629 | 17,331 |
| Orkney Islands | 4,417 | 4,459 | 4,944 |
| Perth & Kinross | 9,055 | 9,141 | 10,137 |
| Renfrewshire | 9,708 | 9,800 | 10,868 |
| Scottish Borders | 8,375 | 8,455 | 9,376 |
| South Ayrshire | 5,763 | 5,818 | 6,452 |
| South Lanarkshire | 15,821 | 15,971 | 17,710 |
| Stirling | 5,725 | 5,779 | 6,409 |
| West Dunbartonshire | 5,259 | 5,309 | 5,887 |
| West Lothian | 7,378 | 7,448 | 8,260 |
| Single Allocation (formula) | 311,288 | 314,246 | 348,470 |
| Single Allocation (other) | | | |
| SPTA | 9,000 | 10,000 | 11,000 |
| Tay Road Bridge Joint Board* | 800 | 800 | 800 |
| Scotland Total | 321,088 | 325,046 | 360,270 |

* Provisional

CAPITAL ALLOCATIONS 2001-04

Spending Plans 2001-04

1. The resources announced in the Spending Plans provide for an increase of 68% in support for local authority capital investment by 2003-04. The table below provides a breakdown of the Spending Plan figures.

| | £ million | | | |
|---------------------------------------------------------------|--------------|---------------|---------------|---------------|
| | 2000-01 | 2001-02 | 2002-03 | 2003-04 |
| Scottish Executive support for local authority capital | 366.8 | 470.0 | 506.8 | 618.7 |
| Police | | 24.7 | 29.7 | 31.4 |
| Fire | | 19.6 | 22.6 | 23.6 |
| Single Allocation | | 425.7 | 454.5 | 563.7 |
| Revised baselines from Spending Review | | 425.70 | 454.50 | 563.70 |
| Holdback | | 11.70* | 13.63 | 16.91 |
| Available for distribution | | 414.00 | 440.90 | 546.80 |
| Public Transport Fund | | 40.0 | 50.0 | 60.0 |
| Other commitments | | 48.0 | 70.8 | 126.5 |
| Total commitments | | 88.0 | 120.8 | 186.5 |
| Available for distribution as single allocation | 258.6 | 326.0 | 320.1 | 360.3 |
| Adjustment (see paragraph 3) | | -5.0 | 5.0 | |
| Revised total available for distribution as single allocation | | 321.0 | 325.1 | 360.3 |

* Reduced to maintain floor

The above table shows the breakdown of the total support for local authority capital in the Spending Plans for Scotland 2001-02 to 2003-04. Part of the resources currently posted to capital may be subject to reclassification.

2. The announcement of the 3 year allocations is restricted to the single allocation which provides for authorities' mainstream investment needs. Those authorities that were successful in securing support from the 2001-02 Public Transport Fund will have received separate notification of these allocations. Announcements on the allocation of resources for specific policy areas will be made by the relevant Minister in due course.

3. The table shows the calculation of the total resources classed as the single allocation. The profile of Public Transport Fund and other commitments would have meant a dip in Year 2. To smooth this out, we have moved £5m from Year 1 to Year 2. After the various earmarked sums have been deducted (including the adjustment for year 2) £321/£325/£360 million is available for distribution as the single allocation. This represents growth of 39.3% over the spending review period.

Single Allocation Formula

4. To aid the delivery of firm 3 year allocations, Ministers agreed with COSLA that the process whereby allocations were adjusted to take account of councils' forecast receipts should be abolished but that a compensatory mechanism should be introduced to protect those councils with limited receipt generating capacity. Against an aggregate increase of around 24% in the single allocation formula for 2001-02, a floor of 20% has been introduced.

Methodology

5. The allocations have been determined with reference to the current year's formula allocation and the base formula outcome for 2001-02. Where the increase in a council's base formula allocation for next year < 20%, the allocation has been lifted to +20%. The floor is largely self-financing: the increased resources required to finance the floor have been drawn mainly from those councils with an increase > 20%.

6. To maintain relativities, the allocations for years 2 and 3 are based on the year 1 allocation relative to the resources available for distribution in years 2 and 3.

7. The floor guarantees for every council a minimum 20% increase over its formula allocation for the current year. For those councils that gained from the receipts arrangements, the increase is measured against an already enhanced base allocation for the current year.

8. The table also includes 3 year allocations for the Strathclyde Passenger Transport Authority and the Tay Road Bridge Joint Board. In the time available it has not been possible to finalise the allocation for the Joint Board.

9. The announcement of these firm 3 year allocations means that authorities can now forward plan with a greater degree of certainty and enter into commitments up to the full amount of their allocation for future years.

10. With the abolition of the receipt rules, formula allocations will revert to a net basis. The formal consent letter will continue to issue on an annual basis.

METHODOLOGY NOTE : LOAN AND LEASING CHARGES CALCULATION FOR 2001-02, 2002-03 AND 2003-04

1. LOAN CHARGES ON LOCAL AUTHORITY DEBT

- 1.1 Loan Charges are designed to support the interest payments on Local Authority debt, principal repayments and loans fund expenses. Loan charges amounts are calculated for:
- i) actual relevant service debt incurred by councils prior to March 31 1999
 - ii) estimated relevant service debt incurred by councils since March 31 1999
 - iii) actual debt incurred by the police and fire services and the Strathclyde Passenger Transport Authority
- 1.2 For each category of debt the main components of loan charges are calculated as follows:

Interest Payments: A Scottish average pool interest rate is applied to the average debt. For 2001-02 to 2003-04, the interest rate is 7.2%.

Principal Repayments: For category i) redemptions are as reported. For categories ii) and iii) an average redemption rate is applied to average debt during the period. For ii) the rate is the average all-councils redemption rate for 1998-99. For iii) the rate used for each board is that board's average redemption rate for 1996-97 to 1998-99.

Loans Fund Expenses: An expenses rate is applied to average debt in the period. For 2001-02 to 2003-04, the expenses rate is 0.069%.

- 1.3 In addition, Orkney Islands Council and Shetland Islands Council receive a notional element of loan charges to support their debt free (or previously debt free) status.

2. LOAN CHARGES FOR PUBLIC PRIVATE PARTNERSHIP PROJECTS

- 2.1 In addition to the loan and leasing charges detailed above, loan charges are given to provide a 'level playing field' for Public private partnership projects (Ppps). The methodology for this is described in detail in Finance Circular 16/1997. Level Playing Field Support amounts to £34.744m in 2001-02, £43.979m in 2002-03 and £55.777m 2003-04.

3. TOTAL LOAN AND LEASING CHARGES

- 3.1 Total loan charges are the sum of loan charges on Local Authority debt (including notional amounts for Orkney and Shetland), total calculated loan charges amounts are as follows:
- 2001-02 £779.298m
 - 2002-03 £811.020m
 - 2003-04 £842.171m

COUNCIL TAX BENEFIT SUBSIDY LIMITATION

The Council Tax Benefit (CTB) subsidy limitation arrangements require a local authority to contribute towards the additional CTB costs associated with an increase in council tax above a set threshold. The cost of council tax benefit is roughly proportional to the council tax. An increase in council tax will lead to an increase in benefit costs of approximately the same percentage.

For 2001-02 and the subsequent 2 years, the CTB subsidy limitation arrangements will apply to any council that increases its council tax by more than 5% and £50, to that proportion by which the Band D council level exceeds the all-Scotland average council tax level in that year. The standard rate of benefit subsidy (currently 95%) will be scaled down proportionate to a council's excess increase relative to their previous council tax level.

Therefore where dR is the value of an authority's excess council tax increase above 5% or £50 (whichever is the lower) and CT1 is the authority's previous council tax level, then its benefit subsidy would be scaled by a proportion of:

$$1 - \frac{\frac{1}{2}dR}{CT1}$$

Where the proportion of an authority's council tax yield met from benefit (B) is above the Scottish average proportion (M), then its benefit subsidy would be scaled by a proportion of:

$$1 - \frac{\frac{1}{2}dR * M}{CT1 * B}$$

Where dR is greater than the excess of the authority's council tax level above the all-Scotland average then the subsidy limitation is applied only on the excess above the all-Scotland average. Therefore where CT2 is the authority's new council tax level and CTa is the all-Scotland average, its benefit subsidy would be scaled by a proportion of:

$$1 - \frac{\frac{1}{2}(CT2 - CTa)}{CT1}$$

Where a council exceeds the 5% and £50 thresholds but its Band D council tax is still below the all Scotland average then no subsidy limitation is applied.

The 5% assumed average council tax increase within the settlement calculations should provide a guide to councils on the likely level of the average all-Scotland council tax in each of the next 3 years.

2001-02 DISTRIBUTABLE AMOUNT

NDRI Balance Sheet to 31.3.01

| | £m | £m | £m | £m | £m |
|-----------------------------------|-------------------------------------------------|------------------|------------------|------------------|------------|
| 1 | Balance b.f. 31.3.00 as per DA calc 2000-01 | | | | 117.391 |
| 2 | Closing Balance | | | | 117.391 |
| <hr/> | | | | | |
| Final Balance b.f. 31.3.00 | | | | | |
| 3 | Opening Balance | | | | 117.391 |
| 4 | Add: PCA Prov Cont Amount 2000-01 | | | 1,545.234 | |
| 5 | Less: Dist Amount 2000-01 | | | <u>1,662.691</u> | |
| | | | | -117.457 | |
| 6 | Reconciliation of 1999-00 | | | | -0.066 |
| 7 | Add: Notified Amount 1999-00 | | 1,497.570 | | |
| 8 | Less Prov Cont Amount 1999-00 | | <u>1,505.975</u> | | |
| 9 | | | -8.405 | | |
| 10 | Reconciliation of 1998-99 | | | | -8.471 |
| 11 | Add: Audited Amount 1998-99 | | 1,437.646 | | |
| 12 | Less: Notified Amount 1998-99 | | <u>1,439.578</u> | | |
| 13 | | | -1.932 | | -10.403 |
| 14 | Closing Balance 2000-01 | | | | -10.403 |
| <hr/> | | | | | |
| 15 | Balance b.f. 31.3 01 | | | | -10.403 |
| 16 | Opening Balance | | | | |
| 17 | Add: estimated Prov Cont. Amount 2001-02 | | 1,569.000 | | |
| 18 | Add: Mid Year Estimate 2000-01 | 1,540.563 | | | |
| 19 | Less: Prov Cont Amount 2000-01 | <u>1,545.234</u> | | | |
| 20 | Add/less Est. reconciliation of 2000-01 | | -4.671 | | |
| 21 | Estimated movement on Pool 2001-02 | | | | 1,564.329 |
| <hr/> | | | | | |
| 22 | Estimated movement on Pool 2001-02 | | | | 1,564.329 |
| 23 | Net Balance on 2000-01 Pool inc. b/fd @ 31/3/01 | | | | 1,553.926 |
| 24 | Less: Distributable Amount for 2001-02 | | | | -1,553.926 |
| 25 | Estimated balance at 31.3.02 | | | | 0.000 |
| <hr/> | | | | | |

