

Local Government Finance Circular No. 1/2012

Available on Scottish Government Website



Our ref: B5320986
9 February 2012

Dear Chief Executive/ Director of Finance (of Scottish Local Authorities & COSLA)

1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2012 - SETTLEMENT FOR 2012-13

2. BUSINESS RATES INCENTIVISATION SCHEME (BRIS) – 2012-13 TARGETS

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2012. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2012-13. The Order also confirms the changes made to amounts payable to each authority for 2011-12 since the 2011 Order.

2. This Circular provides a summary of the figures contained in the 2012 Order which have remained unchanged from those contained in Local Government Finance Circular No. 12/2011 and the revised Revenue allocations for 2011-12. For completeness this Circular also includes all of the tables relating to both Total Revenue and Capital Support for 2012-15. This Circular also provides the updated 2012-13 Business Rates Incentivisation Scheme (BRIS) targets for final agreement.

3. The various parts and annexes to this Circular, listed below, provide more detail behind the calculations.

- Part A: Local Government Finance Settlement – Revenue: 2012-15 and changes in 2011-12.
- Part B: Local Government Finance Settlement – Capital: 2012-16 and confirmation of 2011-12 figures.
- Part C: Non-Domestic Rates for 2012-13 – including BRIS.

- Annex A: All Scotland Aggregated Funding Totals 2011-15;
- Annex B: Individual Revenue Allocations for 2012-13;
- Annex C: Individual Revenue Allocations for 2013-14;
- Annex D: Individual Revenue Allocations for 2014-15;
- Annex E: Explanatory Notes on the Revenue Distribution;
- Annex F: Individual Share of the Additional £70 million;

Annex G:	Estimates of Ring-Fenced Grant Revenue Funding for 2012-15;
Annex H:	Calculation of the main floor adjustment;
Annex I:	Calculation of the new 85% floor adjustment;
Annex J:	Redeterminations of Revenue funding for 2011-12;
Annex K:	Individual Capital Grant Funding for 2012-13;
Annex L:	Individual Capital Grant Funding for 2013-14;
Annex M:	Individual Capital Grant Funding for 2014-15;
Annex N:	Individual Capital Grant Funding for 2015-16 (reprofiling of SR11);
Annex O:	Estimates of Ring-Fenced Grant Capital Funding for 2012-13;
Annex P:	Capital grants to local authorities in addition to the Settlement; and
Annex Q:	Business Rates Incentivisation Scheme (BRIS) Targets.

4. As in previous years the final column in the table at Annex B provides the amount of the Council Tax element, for illustrative purposes, which the Scottish Government plans to hold back under the terms of the Cabinet Secretary's letters, which set out the sign-off arrangements on a council by council basis. The letter of 8 December 2011 also confirmed that if any council does not agree to the full package available then it will not receive its needs based share of the overall average revenue increase of 0.3%, but will instead have its allocation reduced by its needs based share of an average decrease of 5.2% (which is a package of resources worth in total £579 million across the whole of local government in 2012-13).

5. By **no later than 11 March 2012**, but preferably by the end of February, (and ideally as soon as possible after they have set their budgets and announced their council tax rates for 2012-13), Council Leaders are asked to write again to the Scottish Government to provide a formal assurance that the budget approved by their Council includes provision to deliver across all of the specified commitments in the Cabinet Secretary for Finance, Employment and Sustainable Growth offer letters.

6. In **mid-March 2012** the Government will table an amendment Order (to the Local Government Finance (Scotland) Order 2012), to pay out the full amount of the council tax holdback monies to all those councils whose Leaders have provided the assurance sought in the preceding paragraph. For those councils whose Leaders have not provided the required assurances, the amendment Order will not allocate the council tax holdback monies, but will remove the needs based shares of the remaining sanction monies for Teachers (£39 million) and Police funding (£470 million).

7. If a council considers there are any errors or revisions that require to be addressed they should, in the first instance, contact COSLA immediately.

8. In addition to the allocations set out in this Circular, the Cabinet Secretary for Finance, Employment and Sustainable Growth announced to Parliament on 8 February, as part of Stage 3 of the Budget Bill for 2012-13, the Scottish Government's decisions on the allocation of Barnett consequential for the 2012-15 period. This included an additional £94 million of one-off capital funding across the three year 2012-15 period to local authorities for investment in infrastructure to support the economic recovery. Of this sum, £54 million will be allocated as General Capital Grant and the remaining £40 million has been earmarked to boost digital infrastructure in rural areas to support faster internet access.

9. The Cabinet Secretary for Finance, Employment and Sustainable Growth has also, exceptionally, agreed to provide an additional £1.5 million in 2012-13 as a contribution towards the costs of applying an inflationary uplift to Free Personal and Nursing Care payments.

10. The allocation of these additional resources will be subject to discussion with COSLA and further details will be confirmed in the circular that accompanies the March Amendment Order.

Part A: Local Government Finance Settlement - Revenue: 2012-15 and changes in 2011-12

11. This Finance Circular sets out the distribution of revenue funding allocations for 2012-15. These are in line with the figures from the Scottish Spending Review 2011 and Draft Budget 2012-13 published on 21 September 2011, with the addition of £0.950m in both 2012-13 and 2013-14 and £0.8m in 2014-15. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2012-15.

12. **Annexes B, C, and D** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Funding, Non-Domestic Rate Income, and Ring-Fenced Revenue Grants) for each council for 2012-13, 2013-14, and 2014-15 respectively. The basis behind the grant distribution methodology as explained in Finance Circular 6/2007, has been retained as agreed with COSLA, and the Scottish Government's new 85% floor is included at the end of this process. The explanatory notes contained in **Annex E** explain the basis behind the calculation of the individual council grant allocations.

13. **Annex F** sets out how the additional £70 million available to councils that choose to freeze their 2012-15 council tax levels at 2011-12 levels as part of the overall funding packages will be distributed.

14. **Annex G** gives a breakdown of the individual council shares of Ring-Fenced grant revenue allocations for 2012-15.

15. The calculation and effects of the main floor adjustment for 2012-15, which provides councils with a maximum *decrease* in funding of -1.2%/ -1.4%/ -1.4%, are set out in **Annex H**. The approach to the application of the main floor adjustment follows the precedent adopted for the 2008-11 settlement.

16. **Annex I** sets out a description of the mechanism by which the Scottish Government has implemented its commitment to introduce a new funding floor to ensure that no local authority receives less than 85% of the Scottish average revenue support.

17. **Annex J** of this Circular provides details of the redeterminations within Schedule 2 of the 2012 Order for the 2011-12 General Revenue Grant.

18. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS)) is set out in Annex H of Finance Circular 2/2011. Based on the latest available loans fund data (as received from authorities in the 2010-11 Final Capital Returns), the interest rate applied to calculate LCS for 2012-15 is 4.819%. The total amounts included for loan charge support and PPP support are included in the revenue figures in **Annex A** and column 3 of **Annex B**.

Part B: Local Government Finance Settlement – Capital Grants 2012-16, and confirmation of 2011-12 figures

19. The Local Government settlement includes a total of £1.940 billion of capital grants. As agreed with COSLA the payment of these grants will be spread over four years rather than three. £120 million has been moved from 2012-13 to 2014-15, and £100 million has been moved from 2013-14 to 2015-16.

20. This Finance Circular sets out the provisional distribution of capital funding to local authorities for 2012-16. These are in line with the figures from the Scottish Spending Review 2011 and Draft Budget 2012-13 published on 21 September 2011. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2011-15.

21. **Annexes K, L, M and N** set out the provisional distribution of the General Capital Grant and Specific Capital Grants included in the settlement for each council for 2012-13 to 2015-16 respectively. Capital grants which remain undistributed are identified as such. The methodologies used to calculate these provisional allocations have been agreed with COSLA. The figures for 2015-16 show only the allocation of the £100 million for re-profiling, at this stage.

22. **Annex O** provides details of the grants that make up the total Specific Capital Grants for 2012-13 and their distribution to local authorities.

23. The capital grants for 2011-12 remain as set out in Finance Circular 4/2011.

24. **Annex P** provides information on the support that has been provisionally agreed for local authorities outside of the settlement for 2011-12 to 2014-15. This includes grants to Comhairle nan Eilean Siar and Orkney Islands Council in support of their schools programmes, and specific capital grants to be provided in support of the Scotland's Schools for the Future programme. The Annex shows the amounts provisionally agreed with an amount still to be allocated.

Part C: Non-Domestic Rates for 2012-13

25. The Distributable Amount of Non-Domestic Rate Income for 2012-13 has been set at £2,263 million. This figure uses the latest forecast of net income from non-domestic rates in 2012-13 and will also draw on council estimates of the amounts they will contribute to the Pool from non-domestic rate in 2011-12. Included in the estimated figure is a calculation of gross income, expected losses from appeals and estimated expenditure on mandatory and other reliefs as well as write-offs and provision of bad debt. As proposed under the Business Rates Incentivisation Scheme the distribution of Non-Domestic rates income for 2012-13 will match the shares based on the 2011-12 mid-year estimates provide by councils rather than distributed on the basis of population, as was the case up to and including 2010-11. General Revenue Grant, as it has done previously, will continue to provide the balance of funding. This change provides a clearer presentation and greater transparency in how councils are actually funded.

26. The following three pieces of legislation are available from the National Archives 'Official Home of UK Legislation' website available at: <http://www.legislation.gov.uk/>.

27. The 2012-13 Non-Domestic Rate poundage rate was set at 45.0p following confirmation of the English equivalent rate (the multiplier). The Scottish Government has committed that the Scottish poundage will not rise above the English multiplier during this Parliament. The

poundage rate for 2012-13 has been set out within the SSI 2012/27 - The Non-Domestic Rate (Scotland) Order 2012.

28. The large business supplement has been set at 0.8p for 2012-13 for property with a rateable value over £35,000. In addition the Small Business Bonus Scheme remains unchanged for 2012-13. Further information on these are set out with the following Order, SSI 2012/28 - The Non-Domestic Rates (Levying) (Scotland) Regulations 2012.

29. Public Health Supplement has been set at 9.3p for 2012-13 and 13p for 2013-14 and 2014-15. This has been set out within the SSI 2012/29 - The Non Domestic Rates (Levying) (Scotland) (No. 2) Regulations 2012.

30. Other relief thresholds will remain the same and offer the same percentage relief as in 2011-12.

Business Rates Incentivisation Scheme (BRIS)

31. In announcing the Local Government Finance Settlements for 2012-15 on 8 December, the Cabinet Secretary for Finance, Employment and Sustainable Growth confirmed the introduction of a Business Rates Incentivisation Scheme (BRIS) with effect from 1 April 2012. Annex Q of Local Government Finance Circular No. 12/2011 contained the provisional BRIS targets for 2012-13. Following receipt of the 2010-11 audited returns these targets have been updated and are now included in this Circular at **Annex Q**. Any council that does not agree with the provisional target set should contact the Scottish Government by **29 February 2012 at the latest**.

Enquiries relating to this Circular

32. It should be noted that a few of the figures in this Circular may be marginally different because of the roundings. Local authorities should note that if they have any substantive specific enquiries relating to the Local Government Finance Settlements these should, in the first instance, be addressed through COSLA. We have given an undertaking to COSLA to respond to these queries as quickly as possible. Contact details for COSLA are:

Brenda Campbell
0131 474 9229
Brenda@cosla.gov.uk

Any other queries should be addressed to the following:

Local Government Finance Settlement (Revenue or BRIS)
Bill Stitt 0131 244 7044
bill.stitt@scotland.gsi.gov.uk

Local Government Finance Settlement (Capital)
Simon Stone 0131 244 7950
simon.stone@scotland.gsi.gov.uk

Non-Domestic Rates
Marianne Cook 0131 244 5328
marianne.cook@scotland.gsi.gov.uk

33. This Circular is made available through the Local Government section of the Scottish Government website at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11203/LGFC-1-2012>

Yours faithfully



IAN DAVIDSON
Deputy Director, Local Government Division

	2011-12 £ million	2012-13 £ million	2013-14 £ million	2014-15 £ million
Total SR11 Revenue Funding				
General Resource Grant		7,747.603	7,575.603	7,346.603
Non Domestic Rate Income		2,263.000	2,435.000	2,664.000
Specific Revenue Grants		589.236	589.236	589.236
Other Local Government		314.900	324.800	342.800
Total Revenue	10,861.646	10,914.739	10,924.639	10,942.639
<i>less top slice for police numbers</i>	38.485	33.000	33.000	33.000
<i>less top slice for police pensions</i>	211.146	222.600	231.000	249.600
<i>less top slice for fire pensions</i>	56.176	59.300	60.800	60.200
<i>less Teachers' Induction Scheme</i>	37.600	37.600	37.600	37.600
<i>less Criminal Justice Social Work</i>	86.450	86.450	86.450	86.450
Distributable Revenue Funding	10,431.789	10,475.789	10,475.789	10,475.789
Post Spending Review Changes				
General Resource Grant				
Argyll and Bute Oban Airport		0.800	0.800	0.800
Strategic Migration Partnership		0.150	0.150	0.000
Revised Distributable Revenue Funding	10,431.789	10,476.739	10,476.739	10,476.589
Includes:				
Council Tax Freeze		70.000	70.000	70.000
New 85% Floor		25.000	25.000	25.000
Total SR11 Capital Funding				
General Capital Grant	520.929	430.603	399.895	587.29
Specific Capital Grants	130.177	99.28	86.976	127.722
Distributed to SPT and Fire Boards	40.694	33.117	30.429	44.688
Total Capital*	691.800	563.000	517.300	759.700
Total Funding	11,553.446	11,478.689	11,442.889	11,703.139

* A further £100 million of capital grants will be paid in 2015-16

INDIVIDUAL REVENUE ALLOCATIONS FOR 2012-13

ANNEX B

	Expenditure					Funding					11	12	13
	1	2	3	4	5	6	7	8	9	10			
£million	Updated Service Provision	2008-13 Changes	Loan Charges / PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Revised Total	Illustration of Share of 2012-13 Package Holdback
Aberdeen City	390.467	30.619	25.618	-1.142	445.562	82.374	23.375	164.576	175.237	363.188	3.008	366.196	3.275
Aberdeenshire	464.451	38.199	25.860	-1.408	527.102	96.757	17.344	73.370	339.631	430.345	0.000	430.345	3.558
Angus	222.624	17.991	14.523	-0.682	254.456	40.178	9.193	23.944	181.141	214.278	0.000	214.278	1.396
Argyll & Bute	214.790	16.365	26.516	2.546	260.217	36.243	9.613	26.479	187.882	223.974	0.000	223.974	1.423
Clackmannanshire	103.229	7.936	6.320	-0.305	117.180	17.866	3.821	11.033	84.460	99.314	0.000	99.314	0.667
Dumfries & Galloway	323.705	25.802	22.502	-1.000	371.009	55.289	14.182	41.403	260.135	315.720	0.000	315.720	1.874
Dundee City	316.189	24.173	22.396	-0.982	361.776	45.253	17.128	50.140	249.255	316.523	0.000	316.523	1.743
East Ayrshire	243.462	19.057	14.494	-0.746	276.267	39.373	10.177	26.529	200.188	236.894	0.000	236.894	1.492
East Dunbartonshire	207.556	16.120	11.389	-0.594	234.471	43.274	6.730	21.268	163.199	191.197	0.000	191.197	1.616
East Lothian	187.293	14.793	13.983	-0.564	215.505	38.809	7.265	21.500	147.931	176.696	0.000	176.696	1.402
East Renfrewshire	188.621	14.938	15.753	-0.566	218.746	36.511	5.215	12.941	164.079	182.235	0.000	182.235	1.355
Edinburgh, City of	856.485	66.079	66.010	-2.468	986.106	189.075	48.286	310.993	437.752	797.031	21.992	819.023	6.996
Eilean Siar	80.703	6.680	16.810	15.316	119.509	9.221	3.415	6.018	100.855	110.288	0.000	110.288	0.293
Falkirk	301.067	23.810	24.107	-0.916	348.068	53.063	13.635	63.467	217.903	295.005	0.000	295.005	1.833
Fife	705.027	56.616	41.864	-2.178	801.329	127.023	30.577	135.516	508.213	674.306	0.000	674.306	4.637
Glasgow City	1,346.336	101.828	137.665	-0.072	1,585.757	199.368	86.196	310.099	990.094	1,386.389	0.000	1,386.389	7.694
Highland	495.622	40.145	43.315	-1.578	577.504	87.404	21.845	106.091	362.164	490.100	0.000	490.100	3.294
Inverclyde	179.175	13.411	14.373	0.561	207.520	26.122	8.469	19.395	153.534	181.398	0.000	181.398	1.015
Midlothian	163.808	12.998	11.771	-0.496	188.081	29.450	6.985	24.781	126.865	158.631	0.000	158.631	1.134
Moray	173.571	14.102	11.408	-0.545	198.536	30.720	8.252	28.502	131.062	167.816	0.000	167.816	1.134
North Ayrshire	290.016	22.290	18.671	-0.884	330.093	46.890	12.104	34.333	236.766	283.203	0.000	283.203	1.753
North Lanarkshire	673.806	52.396	40.318	-2.094	764.426	106.737	27.580	101.467	528.642	657.689	0.000	657.689	3.785
Orkney Islands	65.364	5.536	7.981	-0.159	78.722	7.231	1.428	8.203	61.860	71.491	0.000	71.491	0.244
Perth & Kinross	282.407	22.531	16.412	-0.830	320.520	58.116	11.737	47.331	203.336	262.404	0.000	262.404	2.150
Renfrewshire	351.627	26.984	11.816	6.468	396.895	62.243	16.415	90.807	227.430	334.652	0.000	334.652	2.329
Scottish Borders	231.547	18.778	17.780	-0.725	267.380	43.285	10.226	26.489	187.380	224.095	0.000	224.095	1.529
Shetland Islands	81.651	6.919	12.994	-0.319	101.245	7.576	2.987	15.035	75.647	93.669	0.000	93.669	0.248
South Ayrshire	225.942	17.767	12.612	-0.667	255.654	43.872	9.061	36.842	165.879	211.782	0.000	211.782	1.643
South Lanarkshire	618.547	48.777	37.406	-1.886	702.844	109.748	25.390	253.924	313.782	593.096	0.000	593.096	3.870
Stirling	184.357	14.480	14.359	-0.557	212.639	33.991	8.471	27.833	142.344	178.648	0.000	178.648	1.341
West Dunbartonshire	210.729	15.498	12.943	0.506	239.676	31.530	10.648	67.090	130.408	208.146	0.000	208.146	1.190
West Lothian	336.040	26.878	16.760	-1.034	378.644	57.108	15.036	75.601	230.899	321.536	0.000	321.536	2.087
Scotland	10,716.214	840.496	786.729	0.000	12,343.439	1,891.700	502.786	2,263.000	7,685.953	10,451.739	25.000	10,476.739	70.000

INDIVIDUAL REVENUE ALLOCATIONS FOR 2013-14

ANNEX C

	Expenditure					Funding					11	12	13
	1	2	3	4	5	6	7	8	9	10			
£million	Updated Service Provision	2008-14 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Revised Total	Illustration of Share of 2013-14 Package Holdback
Aberdeen City	394.864	30.079	24.951	-1.368	448.526	82.967	23.375	177.084	165.100	365.559	1.854	367.413	6.550
Aberdeenshire	469.003	37.526	25.118	-1.684	529.963	97.929	17.344	78.947	335.743	432.034	0.000	432.034	7.116
Angus	223.989	17.635	14.200	-0.816	255.008	40.436	9.193	25.764	179.615	214.572	0.000	214.572	2.792
Argyll & Bute	214.033	15.925	11.935	16.484	258.377	36.285	9.613	28.492	183.987	222.092	0.000	222.092	2.846
Clackmannanshire	104.509	7.828	6.157	-0.367	118.127	18.114	3.821	11.872	84.320	100.013	0.000	100.013	1.334
Dumfries & Galloway	324.442	25.247	21.909	-1.193	370.405	55.495	14.182	44.549	256.179	314.910	0.000	314.910	3.748
Dundee City	319.234	23.776	21.695	-1.179	363.526	45.382	17.128	53.951	247.065	318.144	0.000	318.144	3.486
East Ayrshire	245.241	18.692	14.068	-0.893	277.108	39.561	10.177	28.546	198.824	237.547	0.000	237.547	2.984
East Dunbartonshire	208.322	15.732	10.870	-0.707	234.217	43.318	6.730	22.885	161.284	190.899	0.000	190.899	3.232
East Lothian	189.286	14.596	13.540	-0.678	216.744	39.320	7.265	23.134	147.025	177.424	0.000	177.424	2.804
East Renfrewshire	188.465	14.542	15.410	-0.671	217.746	36.567	5.215	13.924	162.040	181.179	0.000	181.179	2.710
Edinburgh, City of	861.164	64.758	64.096	-2.942	987.076	191.328	48.286	334.630	412.832	795.748	23.146	818.894	13.992
Eilean Siar	80.634	6.517	16.283	15.068	118.502	9.266	3.415	6.475	99.346	109.236	0.000	109.236	0.586
Falkirk	304.326	23.435	23.650	-1.101	350.310	53.558	13.635	68.291	214.826	296.752	0.000	296.752	3.666
Fife	711.989	55.687	40.848	-2.615	805.909	128.129	30.577	145.816	501.387	677.780	0.000	677.780	9.274
Glasgow City	1,353.725	99.833	133.865	-5.062	1,582.361	200.896	86.196	333.668	961.601	1,381.465	0.000	1,381.465	15.388
Highland	499.612	39.410	42.136	-1.886	579.272	88.369	21.845	114.154	354.904	490.903	0.000	490.903	6.588
Inverclyde	179.074	13.053	13.978	0.340	206.445	26.103	8.469	20.869	151.004	180.342	0.000	180.342	2.030
Midlothian	165.120	12.762	11.514	-0.594	188.802	29.645	6.985	26.665	125.507	159.157	0.000	159.157	2.268
Moray	173.995	13.783	11.149	-0.650	198.277	30.886	8.252	30.668	128.471	167.391	0.000	167.391	2.268
North Ayrshire	290.934	21.790	18.069	-1.053	329.740	47.074	12.104	36.943	233.619	282.666	0.000	282.666	3.506
North Lanarkshire	678.564	51.465	35.020	-2.492	762.557	107.402	27.580	109.179	518.396	655.155	0.000	655.155	7.570
Orkney Islands	66.016	5.394	7.755	-0.199	78.966	7.319	1.428	8.827	61.392	71.647	0.000	71.647	0.488
Perth & Kinross	285.914	22.197	15.953	-0.997	323.067	58.864	11.737	50.928	201.538	264.203	0.000	264.203	4.300
Renfrewshire	353.385	26.446	11.489	3.685	395.005	62.384	16.415	97.709	218.497	332.621	0.000	332.621	4.658
Scottish Borders	233.230	18.423	17.301	-0.866	268.088	43.693	10.226	28.503	185.666	224.395	0.000	224.395	3.058
Shetland Islands	81.736	6.775	12.255	-0.379	100.387	7.638	2.987	16.177	73.585	92.749	0.000	92.749	0.496
South Ayrshire	227.291	17.396	12.286	-0.798	256.175	43.998	9.061	39.642	163.474	212.177	0.000	212.177	3.286
South Lanarkshire	623.778	47.923	36.106	-2.260	705.547	110.593	25.390	273.224	296.340	594.954	0.000	594.954	7.740
Stirling	184.950	14.130	14.019	-0.662	212.437	34.239	8.471	29.948	139.779	178.198	0.000	178.198	2.682
West Dunbartonshire	210.427	15.130	12.513	-0.221	237.849	31.578	10.648	72.189	123.434	206.271	0.000	206.271	2.380
West Lothian	339.767	26.478	16.319	-1.244	381.320	57.764	15.036	81.347	227.173	323.556	0.000	323.556	4.174
Scotland	10,787.019	824.363	746.457	0.000	12,357.839	1,906.100	502.786	2,435.000	7,513.953	10,451.739	25.000	10,476.739	140.000

INDIVIDUAL REVENUE ALLOCATIONS FOR 2014-15

ANNEX D

	Expenditure					Funding					11	12	13
	1	2	3	4	5	6	7	8	9	10			
£million	Updated Service Provision	2008-15 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Revised Total	Illustration of Share of 2014-15 Package Holdback
Aberdeen City	399.228	29.573	24.350	-1.764	451.387	83.563	23.375	193.738	150.711	367.824	2.054	369.878	9.825
Aberdeenshire	473.486	36.892	24.459	-2.170	532.667	99.105	17.344	86.371	329.847	433.562	0.000	433.562	10.674
Angus	225.181	17.284	13.869	-1.049	255.285	40.696	9.193	28.187	177.209	214.589	0.000	214.589	4.188
Argyll & Bute	213.741	15.533	11.637	15.750	256.661	36.329	9.613	31.171	179.548	220.332	0.000	220.332	4.269
Clackmannanshire	105.570	7.712	5.984	-0.474	118.792	18.362	3.821	12.988	83.621	100.430	0.000	100.430	2.001
Dumfries & Galloway	325.809	24.733	21.375	-1.534	370.383	55.704	14.182	48.739	251.758	314.679	0.000	314.679	5.622
Dundee City	321.055	23.319	20.989	-1.517	363.846	45.515	17.128	59.025	242.178	318.331	0.000	318.331	5.229
East Ayrshire	246.427	18.309	13.637	-1.148	277.225	39.751	10.177	31.230	196.067	237.474	0.000	237.474	4.476
East Dunbartonshire	209.355	15.385	10.532	-0.907	234.365	43.366	6.730	25.037	159.232	190.999	0.000	190.999	4.848
East Lothian	191.527	14.393	13.086	-0.875	218.131	39.833	7.265	25.310	145.723	178.298	0.000	178.298	4.206
East Renfrewshire	189.493	14.232	15.064	-0.862	217.927	36.626	5.215	15.234	160.852	181.301	0.000	181.301	4.065
Edinburgh, City of	868.802	63.593	61.889	-3.780	990.504	193.589	48.286	366.101	382.528	796.915	22.946	819.861	20.988
Eilean Siar	80.569	6.364	15.709	14.842	117.484	9.312	3.415	7.084	97.673	108.172	0.000	108.172	0.879
Falkirk	306.906	23.044	23.159	-1.420	351.689	54.055	13.635	74.713	209.286	297.634	0.000	297.634	5.499
Fife	718.465	54.778	39.834	-3.376	809.701	129.240	30.577	159.529	490.355	680.461	0.000	680.461	13.911
Glasgow City	1,359.514	97.771	130.020	-6.497	1,580.808	202.435	86.196	365.048	927.129	1,378.373	0.000	1,378.373	23.082
Highland	503.587	38.721	40.541	-2.425	580.424	89.337	21.845	124.890	344.352	491.087	0.000	491.087	9.882
Inverclyde	178.828	12.699	13.576	0.254	205.357	26.087	8.469	22.832	147.969	179.270	0.000	179.270	3.045
Midlothian	166.049	12.504	11.254	-0.763	189.044	29.842	6.985	29.172	123.045	159.202	0.000	159.202	3.402
Moray	175.068	13.459	10.939	-0.833	198.633	31.054	8.252	33.552	125.775	167.579	0.000	167.579	3.402
North Ayrshire	291.924	21.315	17.510	-1.352	329.397	47.262	12.104	40.417	229.614	282.135	0.000	282.135	5.259
North Lanarkshire	682.367	50.490	15.030	11.290	759.177	108.072	27.580	119.447	504.078	651.105	0.000	651.105	11.355
Orkney Islands	66.790	5.280	7.497	-0.371	79.196	7.407	1.428	9.657	60.704	71.789	0.000	71.789	0.732
Perth & Kinross	289.020	21.855	15.486	-1.286	325.075	59.615	11.737	55.718	198.005	265.460	0.000	265.460	6.450
Renfrewshire	355.294	25.911	11.152	1.140	393.497	62.528	16.415	106.898	207.656	330.969	0.000	330.969	6.987
Scottish Borders	234.439	18.047	16.771	-1.112	268.145	44.104	10.226	31.183	182.632	224.041	0.000	224.041	4.587
Shetland Islands	81.797	6.631	11.498	-0.415	99.511	7.701	2.987	17.699	71.124	91.810	0.000	91.810	0.744
South Ayrshire	228.775	17.055	11.954	-1.026	256.758	44.126	9.061	43.370	160.201	212.632	0.000	212.632	4.929
South Lanarkshire	629.707	47.170	34.792	-2.918	708.751	111.444	25.390	298.920	272.997	597.307	0.000	597.307	11.610
Stirling	185.865	13.827	13.659	-0.849	212.502	34.489	8.471	32.764	136.778	178.013	0.000	178.013	4.023
West Dunbartonshire	210.167	14.779	12.075	-0.944	236.077	31.628	10.648	78.978	114.823	204.449	0.000	204.449	3.570
West Lothian	343.399	26.099	15.901	-1.609	383.790	58.423	15.036	88.998	221.333	325.367	0.000	325.367	6.261
Scotland	10,858.204	808.757	705.228	0.000	12,372.189	1,920.600	502.786	2,664.000	7,284.803	10,451.589	25.000	10,476.589	210.000

The explanation of each of the columns within the tables at Annex B, C, and D is as follows:

Column 1 – represents the updated ongoing service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the ongoing revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; (v) the shares of both the £280 million for the council tax freeze over the period 2008-12 and the £70 million for the council tax freeze in 2012-13.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, and allocated pro-rata to each council's share of GAE plus SINA.

Column 3 – represents the updated share of the loan charges support for outstanding and new debt and the same level of ongoing PPP level playing field support.

Column 4 – is the main floor adjustment which has been calculated as in previous years by excluding PPP level playing field support. The amount of the ongoing revenue grants which have been rolled up into the core local government finance settlement and the council tax freeze amounts were also excluded on the grounds of stability.

Column 5 – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

Column 6 – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties.

Column 7 – is each council's share of the ongoing Ring-Fenced revenue grants.

Column 8 – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2011-12 mid-year income returns net of prior year adjustments.

Column 9 – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

Column 10 – represents the total revenue funding available to each council in that year assuming that Councils accept the full package agreed with COSLA's Leadership.

Column 11 – is the 85% floor adjustment which has been calculated at the end of the process to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average in terms of revenue support. Further explanation of the 85% floor is at Annex I.

Column 12 – this revised total column shows the total at column 10 and includes the share of the 85% floor adjustment.

Column 13 - the final column shows the amount, for illustrative purposes, which the Scottish Government plans to holdback under the terms of the offer letter, set out on a council by council basis. This has been distributed using the same underlying methodology as was used in calculating the actual settlement.

Local Authority £million	2012-15 Annual Share of £70 million
Aberdeen City	3.275
Aberdeenshire	3.558
Angus	1.396
Argyll & Bute	1.423
Clackmannanshire	0.667
Dumfries & Galloway	1.874
Dundee City	1.743
East Ayrshire	1.492
East Dunbartonshire	1.616
East Lothian	1.402
East Renfrewshire	1.355
Edinburgh, City of	6.996
Eilean Siar	0.293
Falkirk	1.833
Fife	4.637
Glasgow City	7.694
Highland	3.294
Inverclyde	1.015
Midlothian	1.134
Moray	1.134
North Ayrshire	1.753
North Lanarkshire	3.785
Orkney	0.244
Perth & Kinross	2.150
Renfrewshire	2.329
Scottish Borders	1.529
Shetland	0.248
South Ayrshire	1.643
South Lanarkshire	3.870
Stirling	1.341
West Dunbartonshire	1.190
West Lothian	2.087
Scotland	70.000

	Police	Gaelic	Hostels Grant AME Grant*	Housing Support Grant AME Grant*
	£m	£m	£m	£m
Aberdeen City	22.772	0.104	0.499	0.000
Aberdeenshire	17.260	0.037	0.047	0.000
Angus	9.148	0.045	0.000	0.000
Argyll & Bute	9.230	0.383	0.000	0.000
Clackmannanshire	3.821	0.000	0.000	0.000
Dumfries & Galloway	14.112	0.000	0.070	0.000
Dundee City	17.021	0.000	0.107	0.000
East Ayrshire	9.718	0.152	0.307	0.000
East Dunbartonshire	6.656	0.074	0.000	0.000
East Lothian	7.265	0.000	0.000	0.000
East Renfrewshire	5.059	0.020	0.136	0.000
Edinburgh, City of	47.741	0.299	0.246	0.000
Eilean Siar	2.424	0.991	0.000	0.000
Falkirk	12.504	0.012	1.119	0.000
Fife	30.081	0.000	0.496	0.000
Glasgow City	85.158	0.518	0.520	0.000
Highland	20.894	0.951	0.000	0.000
Inverclyde	7.921	0.090	0.458	0.000
Midlothian	6.985	0.000	0.000	0.000
Moray	7.802	0.000	0.450	0.000
North Ayrshire	11.583	0.085	0.436	0.000
North Lanarkshire	27.291	0.289	0.000	0.000
Orkney Islands	1.428	0.000	0.000	0.000
Perth & Kinross	11.322	0.080	0.335	0.000
Renfrewshire	15.931	0.033	0.451	0.000
Scottish Borders	10.222	0.004	0.000	0.000
Shetland Islands	1.726	0.000	0.014	1.247
South Ayrshire	8.852	0.000	0.209	0.000
South Lanarkshire	23.852	0.158	1.380	0.000
Stirling	7.861	0.137	0.473	0.000
West Dunbartonshire	10.628	0.020	0.000	0.000
West Lothian	15.036	0.000	0.000	0.000
Scotland	489.304	4.482	7.753	1.247

*Note: The figures for both the Hostels and Housing Support Grants are provisional and represent the best estimates of the funding available. The actual allocation of these two specific revenue grants will be notified to the relevant local authorities in due course.

CALCULATION OF THE FLOOR OF FLOOR ADJUSTMENT 2012-13

Local Authority	Grant Without Floor	Change Without Floor	Change as a result of the Floor	Grant with Floor	Year-on year change
	£m	%	£m	£m	%
Falkirk	251.607	1.30	-0.916	250.691	0.93
West Lothian	284.011	1.20	-1.034	282.977	0.83
East Renfrewshire	155.275	0.97	-0.566	154.709	0.61
Aberdeenshire	386.464	0.62	-1.408	385.056	0.25
Clackmannanshire	83.842	0.60	-0.305	83.537	0.24
Perth & Kinross	227.984	0.58	-0.830	227.154	0.21
Fife	598.101	0.53	-2.178	595.923	0.16
Aberdeen City	313.441	0.46	-1.142	312.299	0.09
South Lanarkshire	517.933	0.33	-1.886	516.047	-0.04
North Lanarkshire	574.925	0.32	-2.094	572.831	-0.05
Angus	187.344	0.22	-0.682	186.662	-0.15
Midlothian	136.158	0.21	-0.496	135.662	-0.15
East Dunbartonshire	163.177	0.21	-0.594	162.583	-0.16
Stirling	152.926	0.19	-0.557	152.369	-0.18
Highland	433.178	0.02	-1.578	431.600	-0.34
Dundee City	269.496	0.01	-0.982	268.514	-0.35
North Ayrshire	242.556	-0.11	-0.884	241.672	-0.47
South Ayrshire	183.232	-0.13	-0.667	182.565	-0.49
East Lothian	154.902	-0.25	-0.564	154.338	-0.61
Edinburgh, City of	677.744	-0.25	-2.468	675.276	-0.62
Moray	149.693	-0.27	-0.545	149.148	-0.63
Dumfries & Galloway	274.493	-0.27	-1.000	273.493	-0.63
East Ayrshire	204.852	-0.32	-0.746	204.106	-0.68
Scottish Borders	199.019	-0.32	-0.725	198.294	-0.68
Shetland	87.685	-0.71	-0.319	87.366	-1.07
Orkney	67.009	-0.97	-0.159	66.85	-1.20
Glasgow City	1163.148	-1.19	-0.072	1163.08	-1.20
West Dunbartonshire	169.726	-1.49	0.506	170.23	-1.20
Inverclyde	150.460	-1.57	0.561	151.02	-1.20
Argyll & Bute	184.956	-2.54	2.546	187.50	-1.20
Renfrewshire	279.051	-3.44	6.468	285.52	-1.20
Eilean Siar	86.096	-16.12	15.316	101.41	-1.20
Scotland	9010.484	-0.38	0.000	9010.484	-0.38

CALCULATION OF THE FLOOR OF FLOOR ADJUSTMENT 2013-14

Local Authority	Grant Without Floor	Change Without Floor	Change as a result of the Floor	Grant with Floor	Year-on year change
	£m	%	£m	£m	%
Clackmannanshire	83.831	0.37	-0.367	83.464	-0.07
West Lothian	283.866	0.31	-1.243	282.623	-0.13
East Lothian	154.741	0.28	-0.678	154.063	-0.16
Perth & Kinross	227.546	0.25	-0.997	226.549	-0.19
Falkirk	251.242	0.24	-1.101	250.141	-0.20
Fife	596.917	0.16	-2.615	594.302	-0.27
Dundee City	269.074	0.14	-1.179	267.895	-0.30
Aberdeen City	312.191	-0.02	-1.368	310.823	-0.46
Midlothian	135.626	-0.03	-0.594	135.032	-0.47
South Lanarkshire	515.921	-0.06	-2.260	513.661	-0.49
East Ayrshire	203.872	-0.10	-0.893	202.979	-0.54
Aberdeenshire	384.495	-0.17	-1.684	382.811	-0.60
Angus	186.271	-0.20	-0.816	185.455	-0.64
Highland	430.600	-0.23	-1.886	428.714	-0.67
South Ayrshire	182.058	-0.26	-0.798	181.260	-0.70
Scottish Borders	197.785	-0.26	-0.866	196.919	-0.70
Dumfries & Galloway	272.385	-0.40	-1.193	271.192	-0.84
North Ayrshire	240.453	-0.49	-1.053	239.400	-0.93
Edinburgh, City of	671.696	-0.54	-2.942	668.754	-0.98
Moray	148.356	-0.54	-0.650	147.706	-0.98
Glasgow City	1,155.525	-0.65	-5.062	1,150.463	-1.08
North Lanarkshire	568.956	-0.67	-2.492	566.464	-1.10
East Dunbartonshire	161.313	-0.75	-0.707	160.606	-1.19
Stirling	151.134	-0.79	-0.662	150.472	-1.23
Shetland	86.594	-0.89	-0.379	86.215	-1.32
East Renfrewshire	153.233	-0.93	-0.671	152.562	-1.37
Orkney	66.114	-1.10	-0.199	65.915	-1.40
West Dunbartonshire	168.070	-1.27	-0.221	167.849	-1.40
Inverclyde	148.567	-1.63	0.340	148.907	-1.40
Renfrewshire	277.837	-2.69	3.685	281.522	-1.40
Eilean Siar	84.924	-16.26	15.068	99.992	-1.40
Argyll & Bute	168.393	-10.19	16.484	184.877	-1.40
Scotland	8,939.586	-0.79	0.000	8,939.586	-0.79

CALCULATION OF THE FLOOR OF FLOOR ADJUSTMENT 2014-15

Local Authority	Grant Without Floor	Change Without Floor	Change as a result of the Floor	Grant with Floor	Year-on year change
	£m	%	£m	£m	%
West Lothian	283.877	0.44	-1.609	282.268	-0.13
East Lothian	154.425	0.23	-0.875	153.550	-0.33
Clackmannanshire	83.658	0.23	-0.474	83.184	-0.34
South Lanarkshire	514.854	0.23	-2.918	511.936	-0.34
Fife	595.646	0.23	-3.376	592.270	-0.34
Perth & Kinross	226.878	0.15	-1.286	225.592	-0.42
Falkirk	250.492	0.14	-1.420	249.072	-0.43
Aberdeen City	311.249	0.14	-1.764	309.485	-0.43
Aberdeenshire	382.861	0.01	-2.170	380.691	-0.55
Dundee City	267.714	-0.07	-1.517	266.197	-0.63
South Ayrshire	181.106	-0.09	-1.027	180.079	-0.65
Highland	427.911	-0.19	-2.425	425.486	-0.75
Angus	185.099	-0.19	-1.049	184.050	-0.76
Dumfries & Galloway	270.642	-0.20	-1.534	269.108	-0.77
East Ayrshire	202.524	-0.22	-1.148	201.376	-0.79
Midlothian	134.705	-0.24	-0.764	133.941	-0.81
Edinburgh, City of	666.841	-0.29	-3.780	663.061	-0.85
East Renfrewshire	152.119	-0.29	-0.862	151.257	-0.86
Glasgow City	1146.225	-0.37	-6.497	1,139.728	-0.93
East Dunbartonshire	160.013	-0.37	-0.907	159.106	-0.93
North Ayrshire	238.495	-0.38	-1.352	237.143	-0.94
Scottish Borders	196.105	-0.41	-1.112	194.993	-0.98
Stirling	149.781	-0.46	-0.849	148.932	-1.02
Moray	146.889	-0.55	-0.833	146.056	-1.12
Orkney	65.483	-0.65	-0.371	65.112	-1.22
West Dunbartonshire	166.475	-0.82	-0.944	165.531	-1.38
Shetland	85.423	-0.92	-0.415	85.008	-1.40
Inverclyde	146.568	-1.57	0.254	146.822	-1.40
Renfrewshire	276.440	-1.81	1.140	277.580	-1.40
North Lanarkshire	547.243	-3.39	11.290	558.533	-1.40
Argyll & Bute	166.539	-9.92	15.750	182.289	-1.40
Eilean Siar	83.750	-16.24	14.842	98.592	-1.40
Scotland	8868.030	-0.80	0.000	8,868.030	-0.80

Details of the allocation of additional resources to meet the Scottish Government's commitment to introduce a new floor to ensure that no Local Authority receives less than 85% of the Scottish average in terms of revenue support are set out in the relevant tables at Annex B, C, and D.

For similar reasons to the introduction of the 85% minimum floor, the Scottish Government has applied a notional ceiling to the formula of 115% to exclude the outlying per capita allocations which would otherwise distort the calculation of the average per capita allocation. This has no impact to the actual funding to those councils with higher per capita levels, rather it is a notional adjustment for the purposes of the mechanism for calculating the Scottish average.

Under this mechanism the cost of implementing the 85% floor is £18/£19/£18 million across the 2012-15 settlement period. While this meets the 85% floor commitment, the per capita allocations to the local authorities in receipt of the additional support would still have been significantly below the next lowest council's per capita allocation. In recognition of this, Scottish Ministers have decided that the remaining budget provision set aside to implement the policy ((£7/£6/£7 million) should be distributed equitably between the councils affected on the basis of their relevant population shares.

As with the original floor, the allocations for the 85% funding floor have been set for the three years of 2012-15 settlement period and will not be reopened to reflect any future changes in councils' allocations.

Local Authority	Renfrewshire Housing Business Transformation	Argyll and Bute Oban Airport	Customer First	Teachers Pay	Teachers Induction Scheme	Strategic Migration Partnership	Cities Strategy
£m							
Aberdeen City	0.000	0.000	0.000	0.493	1.070	0.000	0.000
Aberdeenshire	0.000	0.000	0.000	0.807	1.856	0.000	0.000
Angus	0.000	0.000	0.000	0.355	0.796	0.000	0.000
Argyll & Bute	0.000	0.800	0.000	0.268	0.356	0.000	0.000
Clackmannanshire	0.000	0.000	0.000	0.147	0.271	0.000	0.000
Dumfries & Galloway	0.000	0.000	0.000	0.472	0.894	0.000	0.000
Dundee City	0.000	0.000	0.000	0.443	1.036	0.000	0.000
East Ayrshire	0.000	0.000	0.000	0.358	0.872	0.000	0.000
East Dunbartonshire	0.000	0.000	0.000	0.363	1.587	0.000	0.000
East Lothian	0.000	0.000	0.000	0.287	1.404	0.000	0.000
East Renfrewshire	0.000	0.000	0.000	0.362	1.883	0.000	0.000
Edinburgh (City of)	0.000	0.000	0.000	0.976	2.090	0.000	7.000
Eilean Siar	0.000	0.000	0.000	0.109	0.230	0.000	0.000
Falkirk	0.000	0.000	0.000	0.461	1.582	0.000	0.000
Fife	0.000	0.000	0.000	1.073	2.320	0.000	0.000
Glasgow City	0.000	0.000	0.000	1.466	2.226	0.000	0.000
Highland	0.000	0.000	0.000	0.754	1.491	0.000	0.000
Inverclyde	0.000	0.000	0.000	0.235	0.506	0.000	0.000
Midlothian	0.000	0.000	0.000	0.250	0.558	0.000	0.000
Moray	0.000	0.000	0.000	0.271	0.463	0.000	0.000
North Ayrshire	0.000	0.000	0.000	0.408	0.905	0.000	0.000
North Lanarkshire	0.000	0.000	0.700	1.082	2.464	0.020	0.000
Orkney Islands	0.000	0.000	0.000	0.079	0.226	0.000	0.000
Perth & Kinross	0.000	0.000	0.000	0.408	1.165	0.000	0.000
Renfrewshire	2.000	0.000	0.000	0.475	1.387	0.000	0.000
Scottish Borders	0.000	0.000	0.000	0.339	0.704	0.000	0.000
Shetland Islands	0.000	0.000	0.000	0.118	0.170	0.000	0.000
South Ayrshire	0.000	0.000	0.000	0.345	1.010	0.000	0.000
South Lanarkshire	0.000	0.000	0.000	0.943	2.340	0.000	0.000
Stirling	0.000	0.000	0.000	0.288	1.047	0.000	0.000
West Dunbartonshire	0.000	0.000	0.000	0.281	0.834	0.000	0.000
West Lothian	0.000	0.000	0.000	0.594	1.766	0.000	0.000
Scotland	2.000	0.800	0.700	15.310	37.509	0.020	7.000

£ million	General Capital Grant	Specific Capital Grants	Total Capital Grants
Authority			
Aberdeen City	15.528	0.252	15.780
Aberdeenshire	18.376	0.286	18.662
Angus	8.751	0.129	8.880
Argyll & Bute	9.552	0.104	9.656
Clackmannanshire	3.932	0.059	3.991
Dumfries & Galloway	13.067	0.172	13.239
Dundee City	12.751	0.168	12.919
East Ayrshire	6.867	0.140	7.007
East Dunbartonshire	6.302	0.122	6.424
East Lothian	7.123	0.113	7.236
East Renfrewshire	4.844	0.104	4.948
Edinburgh, City of	39.405	25.216	64.621
Eilean Siar	7.014	0.030	7.044
Falkirk	9.075	0.178	9.253
Fife	22.249	0.424	22.673
Glasgow City	50.439	61.103	111.542
Highland	22.333	0.258	22.591
Inverclyde	6.071	0.093	6.164
Midlothian	6.980	0.094	7.074
Moray	21.212	0.102	21.314
North Ayrshire	9.214	0.157	9.371
North Lanarkshire	20.701	0.379	21.080
Orkney Islands	4.672	0.023	4.695
Perth & Kinross	10.930	0.172	11.102
Renfrewshire	12.013	0.198	12.211
Scottish Borders	9.484	0.131	9.615
Shetland Islands	4.795	0.026	4.821
South Ayrshire	7.668	0.130	7.798
South Lanarkshire	19.182	0.362	19.544
Stirling	6.843	0.104	6.947
West Dunbartonshire	6.781	0.105	6.886
West Lothian	10.985	0.200	11.185
Undistributed – Councils*	15.464	8.146	23.610
Councils Total	430.603	99.280	529.883
Fire Boards	0.000	16.425	16.425
Strathclyde Partnership for Transport	0.000	16.692	16.692
Grand Total	430.603	132.397	563.000

*Undistributed specific capital grant is Vacant & Derelict Land Fund, £8.146m.

£ million	General Capital Grant	Specific Capital Grants	Total Capital Grants
Authority			
Aberdeen City	14.359	0.232	14.591
Aberdeenshire	16.978	0.262	17.240
Angus	8.029	0.118	8.147
Argyll & Bute	8.812	0.095	8.907
Clackmannanshire	3.689	0.054	3.743
Dumfries & Galloway	12.049	0.158	12.207
Dundee City	12.016	0.154	12.170
East Ayrshire	6.393	0.128	6.521
East Dunbartonshire	5.891	0.112	6.003
East Lothian	6.615	0.104	6.719
East Renfrewshire	4.549	0.096	4.645
Edinburgh, City of	36.827	0.519	37.346
Eilean Siar	6.381	0.028	6.409
Falkirk	8.434	0.164	8.598
Fife	20.591	0.390	20.981
Glasgow City	46.757	1.484	48.241
Highland	20.644	0.237	20.881
Inverclyde	5.307	0.085	5.392
Midlothian	5.831	0.087	5.918
Moray	19.882	0.094	19.976
North Ayrshire	8.552	0.144	8.696
North Lanarkshire	19.144	0.348	19.492
Orkney Islands	4.348	0.021	4.369
Perth & Kinross	10.109	0.158	10.267
Renfrewshire	11.228	0.182	11.410
Scottish Borders	8.774	0.121	8.895
Shetland Islands	4.457	0.024	4.481
South Ayrshire	7.136	0.119	7.255
South Lanarkshire	17.698	0.333	18.031
Stirling	6.354	0.096	6.450
West Dunbartonshire	6.374	0.097	6.471
West Lothian	10.223	0.184	10.407
Undistributed - Councils	15.464	80.548	96.012
Councils Total	399.895	86.976	486.871
Fire Boards	0.000	15.092	15.092
Strathclyde Partnership for Transport	0.000	15.337	15.337
Grand Total	399.895	117.405	517.300

*Undistributed specific capital grants are Vacant & Derelict Land Fund, £7.484m and the Affordable Housing Investment Programme (Transfer of Management of Development Funding) £73.064m.

£ million	General Capital Grant	Specific Capital Grants	Total Capital Grants
Authority			
Aberdeen City	21.888	0.341	22.229
Aberdeenshire	26.524	0.385	26.909
Angus	11.931	0.173	12.104
Argyll & Bute	13.138	0.140	13.278
Clackmannanshire	5.261	0.079	5.340
Dumfries & Galloway	18.603	0.232	18.835
Dundee City	17.401	0.226	17.627
East Ayrshire	9.741	0.189	9.930
East Dunbartonshire	8.717	0.164	8.881
East Lothian	9.858	0.153	10.011
East Renfrewshire	6.721	0.140	6.861
Edinburgh, City of	47.952	0.762	48.714
Eilean Siar	8.293	0.041	8.334
Falkirk	12.847	0.240	13.087
Fife	32.074	0.573	32.647
Glasgow City	66.273	2.171	68.444
Highland	30.037	0.348	30.385
Inverclyde	7.771	0.125	7.896
Midlothian	8.663	0.127	8.790
Moray	10.127	0.138	10.265
North Ayrshire	12.963	0.212	13.175
North Lanarkshire	29.827	0.512	30.339
Orkney Islands	6.162	0.032	6.194
Perth & Kinross	15.468	0.232	15.700
Renfrewshire	15.715	0.267	15.982
Scottish Borders	13.431	0.177	13.608
Shetland Islands	6.382	0.035	6.417
South Ayrshire	10.711	0.175	10.886
South Lanarkshire	27.843	0.489	28.332
Stirling	9.458	0.141	9.599
West Dunbartonshire	8.671	0.142	8.813
West Lothian	14.839	0.270	15.109
Undistributed - Councils	42.000	118.291	160.291
Councils Total	587.290	127.722	715.012
Fire Boards	0.000	22.164	22.164
Strathclyde Partnership for Transport	0.000	22.524	22.524
Grand Total	587.290	172.410	759.700

*Undistributed specific capital grants are Vacant & Derelict Land Fund, £10.991m and the Affordable Housing Investment Programme (Transfer of Management of Development Funding) £107.300m.

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2015-16 (REPROFILING OF SR11) ANNEX N

£ million	General Capital Grant	Specific Capital Grants	Total Capital Grants
Authority			
Aberdeen City	3.111	0.045	3.156
Aberdeenshire	3.979	0.051	4.030
Angus	1.637	0.023	1.660
Argyll & Bute	1.887	0.018	1.905
Clackmannanshire	0.649	0.010	0.659
Dumfries & Galloway	2.756	0.031	2.787
Dundee City	2.339	0.030	2.369
East Ayrshire	1.380	0.025	1.405
East Dunbartonshire	1.216	0.022	1.238
East Lothian	1.348	0.020	1.368
East Renfrewshire	0.897	0.018	0.915
Edinburgh, City of	7.024	0.100	7.124
Eilean Siar	1.090	0.005	1.095
Falkirk	1.793	0.032	1.825
Fife	4.714	0.075	4.789
Glasgow City	9.433	0.122	9.555
Highland	4.531	0.046	4.577
Inverclyde	1.007	0.016	1.023
Midlothian	1.151	0.017	1.168
Moray	1.410	0.018	1.428
North Ayrshire	1.819	0.028	1.847
North Lanarkshire	4.226	0.067	4.293
Orkney Islands	0.773	0.004	0.777
Perth & Kinross	2.254	0.031	2.285
Renfrewshire	2.188	0.035	2.223
Scottish Borders	1.957	0.023	1.980
Shetland Islands	0.799	0.005	0.804
South Ayrshire	1.497	0.023	1.520
South Lanarkshire	4.063	0.064	4.127
Stirling	1.310	0.019	1.329
West Dunbartonshire	1.123	0.019	1.142
West Lothian	2.108	0.036	2.144
Undistributed - Councils	0.000	15.571	15.571
Councils Total	77.469	16.649	94.118
Fire Boards	0.000	2.917	2.917
Strathclyde Partnership for Transport	0.000	2.965	2.965
Grand Total	77.469	22.531	100.00

*Undistributed specific capital grants are Vacant & Derelict Land Fund, £1.447m and the Affordable Housing Investment Programme (Transfer of Management of Development Funding) £14.124m.

ESTIMATES OF RING-FENCED GRANT CAPITAL FUNDING FOR 2012-13.

ANNEX O

£ million	Justice		Finance & Sustainable Growth		Health & Wellbeing		Total Specific Capital Grants
	Fire Capital	Cycling, Walking & Safer Streets	Strathclyde Partnership for Transport	Vacant & Derelict Land Fund	AHIP(TMDF)*	Glasgow Stock Transfer	
Aberdeen City	0.000	0.252	0.000	0.000	0.000	0.000	0.252
Aberdeenshire	0.000	0.286	0.000	0.000	0.000	0.000	0.286
Angus	0.000	0.129	0.000	0.000	0.000	0.000	0.129
Argyll & Bute	0.000	0.104	0.000	0.000	0.000	0.000	0.104
Clackmannanshire	0.000	0.059	0.000	0.000	0.000	0.000	0.059
Dumfries & Galloway	0.000	0.172	0.000	0.000	0.000	0.000	0.172
Dundee City	0.000	0.168	0.000	0.000	0.000	0.000	0.168
East Ayrshire	0.000	0.140	0.000	0.000	0.000	0.000	0.140
East Dunbartonshire	0.000	0.122	0.000	0.000	0.000	0.000	0.122
East Lothian	0.000	0.113	0.000	0.000	0.000	0.000	0.113
East Renfrewshire	0.000	0.104	0.000	0.000	0.000	0.000	0.104
Edinburgh, City of	0.000	0.565	0.000	0.000	24.651	0.000	25.216
Eilean Siar	0.000	0.030	0.000	0.000	0.000	0.000	0.030
Falkirk	0.000	0.178	0.000	0.000	0.000	0.000	0.178
Fife	0.000	0.424	0.000	0.000	0.000	0.000	0.424
Glasgow City	0.000	0.689	0.000	0.000	54.867	5.547	61.103
Highland	0.000	0.258	0.000	0.000	0.000	0.000	0.258
Inverclyde	0.000	0.093	0.000	0.000	0.000	0.000	0.093
Midlothian	0.000	0.094	0.000	0.000	0.000	0.000	0.094
Moray	0.000	0.102	0.000	0.000	0.000	0.000	0.102
North Ayrshire	0.000	0.157	0.000	0.000	0.000	0.000	0.157
North Lanarkshire	0.000	0.379	0.000	0.000	0.000	0.000	0.379
Orkney Islands	0.000	0.023	0.000	0.000	0.000	0.000	0.023
Perth & Kinross	0.000	0.172	0.000	0.000	0.000	0.000	0.172
Renfrewshire	0.000	0.198	0.000	0.000	0.000	0.000	0.198
Scottish Borders	0.000	0.131	0.000	0.000	0.000	0.000	0.131
Shetland Islands	0.000	0.026	0.000	0.000	0.000	0.000	0.026
South Ayrshire	0.000	0.130	0.000	0.000	0.000	0.000	0.130
South Lanarkshire	0.000	0.362	0.000	0.000	0.000	0.000	0.362
Stirling	0.000	0.104	0.000	0.000	0.000	0.000	0.104
West Dunbartonshire	0.000	0.105	0.000	0.000	0.000	0.000	0.105
West Lothian	0.000	0.200	0.000	0.000	0.000	0.000	0.200
Undistributed - Councils	0.000	0.000	0.000	8.146	0.000	0.000	8.146
Councils Total	0.000	6.069	0.000	8.146	79.518	5.547	99.280
Fire Boards	16.425	0.000	0.000	0.000	0.000	0.000	16.425
Strathclyde Partnership for Transport	0.000	0.000	16.692	0.000	0.000	0.000	16.692
Grand Total	16.425	6.069	16.692	8.146	79.518	5.547	132.397

* Affordable Housing Investment Programme (Transfer of Management of Development Funding)

£ million				
Programme / Authority	2011-12	2012-13	2013-14	2014-15
Schools Programme				
Eilean Siar	19.086	3.968	0.000	0.000
Orkney	22.875	14.058	1.236	0.000
Scotland's Schools for the Future				
East Ayrshire	2.445	0.801	0.000	0.000
East Lothian	2.215	2.633	0.000	0.000
East Renfrewshire	5.500	10.918	0.508	0.000
Eilean Siar	2.235	0.000	0.000	0.000
Falkirk	1.973	0.000	0.000	0.000
Midlothian	5.275	14.577	0.621	0.000
West Lothian	0.357	0.000	0.000	0.000
Not yet allocated	0.000	34.671	58.871	50.500
Grand Total	61.961	81.626	61.236	50.500

	Audited 2010-11 Contributable Amount (£)	Percentage of 2010-11 Contributable Amount (audited)	Revised BRIS draft target for 2012-13 (£m)
Aberdeen City	155,672,267	7.3%	163.958
Aberdeenshire	66,764,005	3.1%	70.318
Angus	22,711,036	1.1%	23.920
Argyll & Bute	25,620,462	1.2%	26.984
Clackmannanshire	10,268,781	0.5%	10.815
Dumfries & Galloway	37,959,028	1.8%	39.979
Dundee City	58,824,636	2.8%	61.956
East Ayrshire	25,425,906	1.2%	26.779
East Dunbartonshire	20,137,404	0.9%	21.209
East Lothian	19,676,640	0.9%	20.724
East Renfrewshire	11,424,888	0.5%	12.033
Edinburgh, City of	288,505,917	13.5%	303.862
Eilean Siar	5,706,871	0.3%	6.011
Falkirk	60,476,161	2.8%	63.695
Fife	134,426,320	6.3%	141.581
Glasgow City	297,398,786	13.9%	313.228
Highland	93,299,941	4.4%	98.266
Inverclyde	17,413,478	0.8%	18.340
Midlothian	22,525,957	1.1%	23.725
Moray	25,928,690	1.2%	27.309
North Ayrshire	30,918,179	1.4%	32.564
North Lanarkshire	94,425,223	4.4%	99.451
Orkney Islands	7,642,987	0.4%	8.050
Perth & Kinross	44,341,844	2.1%	46.702
Renfrewshire	82,885,617	3.9%	87.297
Scottish Borders	23,799,796	1.0%	25.067
Shetland Islands	14,201,352	0.7%	14.957
South Ayrshire	34,234,649	1.6%	36.057
South Lanarkshire	235,013,375	11.0%	247.522
Stirling	35,984,375	1.7%	37.900
West Dunbartonshire	64,773,518	3.0%	68.221
West Lothian	69,806,448	3.3%	73.522
Scotland	2,138,194,537	100.0%	2,252.000

Notes - In setting these updated provisional targets the Scottish Government has taken into account the information below, and any council that does not agree with the provisional target set should contact the Scottish Government by **29 February 2012** at the latest.

1. The aim of the scheme is two fold; to incentivise councils to maximise their existing business rate income; and to grow their tax base, allowing them to retain a proportion of business rates income over and above the target level of what they would otherwise be expected to raise.

2. Following discussion and consultation it was agreed that each local authority that exceeds its individual non domestic rate income target will retain a half share of the additional rates income generated. Those local authorities that do not reach their target will continue to be compensated by the Scottish Government (as they are now) up to the level of their non domestic rates distributable amount through increased general revenue grant.

3. As a reminder it was agreed at the outset that the aim of the scheme was to keep the process simple to administer as well as making it transparent and easy to understand. This was to be fulfilled by having an all-Scotland target and allocated to individual local authorities based on estimates of their ability to raise business rates income from the tax base in their area.

4. In setting the all-Scotland target I can confirm that the Scottish Government has estimated that the total projected NDRI is likely to be £2,252 million and that it has used exactly the same process in reaching this estimate as in previous years taking into account various factors including the revised poundage rate, rateable values, buoyancy, bad debts, appeals, changes in reliefs and policy changes. The figure differs from the Distributable Amount (DA) of £2,263 million as the DA figure includes prior year adjustments of £11 million which are not relevant for the anticipated income in 2012-13.

5. The updated targets listed in the above table were calculated by applying each local authority's share of the 2010-11 Audited Amount to the draft NDRI projected figure for 2012-13 (£2,252m). Having considered various options to find the most equitable allocation it is clear that looking at figures over a revaluation period creates too many discrepancies to provide robust targets. The use of the mid-year 2011-12 figures along with the 2010-11 Notified Amounts was also considered but again mid year estimates proved to be statistically unreliable.

6. It was agreed as part of the scheme that in the event of a material change in the predicted non domestic rate income for one or more local authorities after the annual target has been set then this will be dealt with under the "significant events" procedures. Such an event could occur under a number of different circumstances but it is envisaged that the Scottish Government will initially identify possible "significant events" from fluctuations in the normal returns submitted by local authorities or by individual local authorities themselves. If, after checking with the local authorities concerned, there had been a significant change in estimated income this would then be considered jointly by the Scottish Government, COSLA and the local authority concerned and an agreed amended target will be set as appropriate.