



Finance and Central Services Department
Local Government Constitution & Funding Division

Victoria Quay
Edinburgh EH6 6QQ

FINANCE CIRCULAR NO 01/2005

The Chief Executive
Scottish Local Authorities

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20 January 2005

Dear Sir/Madam

**PUBLICATION OF FINANCIAL AND OTHER INFORMATION BY LOCAL
AUTHORITIES: CODE OF PRACTICE FOR SCOTLAND**

1. Under the Code of Practice which was drawn up previously in consultation with the Convention of Scottish Local Authorities, Authorities are required to state in the notes which accompany council tax demand notices, the Scottish average Band D council tax figure for 2004-2005. The figure which authorities should insert in respect of this item is as follows:

Authority Average: £1,053

It should be noted that this figure does not include the Water or Sewerage Charge.

2. The figure that should be inserted in the notes under the heading of "Expenditure figure used by Government in Aggregate External Finance (Government Support) calculations" should be the Estimated Service Expenditure figure for 2005-06 supplied in Annex 3 of Finance Circular No. 08/2004, dated 8 December 2004.

A copy of this Circular has also been sent to your Director of Finance.

3. Enquiries relating to this Circular should be directed to Anna Gilbert, Area 3-J (North), Victoria Quay, (Tel: 0131 244 7011).

Yours faithfully

ANNA E GILBERT

