



Email: ellen.leaver@gov.scot

Local Government Finance Circular No. 3/2023

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A42303305
1 March 2023

Dear Chief Executive/Director of Finance

- 1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2023 – SETTLEMENT FOR 2023-24 AND REDETERMINATIONS FOR 2022-2023**
- 2. NON-DOMESTIC RATES 2023-2024**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2023. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2023-24, and the changes made to amounts payable to each authority for 2022-23 since the 2022 Order.
2. This Circular provides a summary of the 2023-24 figures (and the revised revenue allocations for 2022-23) which have been updated from those contained in Local Government Finance Circular No. 11/2022. The total funding changes from Finance Circular 11/2022 are detailed in Annex A.
3. The Deputy First Minister wrote to the COSLA President, copied to all Council Leaders on 15 December 2022 providing details of the proposed settlement. The details of the settlement were amended on 7 February in correspondence from Cabinet Secretary for Education and Skills regarding actions to protect teacher numbers, pupil support staff and learning hours. The terms of the settlement have been discussed with COSLA on behalf of all 32 of its member councils.
4. The Deputy First Minister also announced additional funding of £223 million for local government in 2023-24 at Stage 3 of the Budget Bill on 21 February, including the additional £100 million contribution for non-teaching pay and £123 million of support towards the teachers' pay negotiation, with a further £33 million provided in the current financial year. The distribution methodology for the 2023-24 funding will be discussed and agreed with COSLA through the formal financial governance process. It should also be noted that the 2023-24 local government finance settlement has been revised to now include £32.8 million of recurring funding to support councils with the continuing cost of previous teacher pay settlements with £45.5 million separately being retained to support the maintenance of teacher numbers in 2023-24.

5. The total overall funding package for 2023-24 therefore now includes:

- £260 million to support the local government pay deal and also delivers additional funding to ensure that payment of SSSC fees for the Local Government workforce which will continue to be made on a recurring basis;
- £72.5 million increase to the General Revenue Grant;
- £105 million to give effect to the devolution of Non-Domestic Rates Empty Property Relief;
- Maintained key in-year transfers worth over £1 billion and added a further net £102 million of resource to protect key shared priorities particularly around education and social care;
- £50 million capital to help with the expansion of the Free School Meals policy;
- Additional funding of £100 million to deliver a £10.90 minimum pay settlement for adult social care workers in commissioned services;
- Consolidation of £30.5 million for the homelessness prevention fund;
- £32.8 million of recurring funding to support councils with the continuing cost of previous teacher pay settlements;
- £45.5 million which has been retained to encourage all local authorities to maintain teacher numbers in 2023-24;
- An initial £100 million contribution for non-teaching staff pay; and
- £123 million contribution towards the teachers' pay negotiations.

6. Local authorities are reminded that the funding to support local government pay, provided by the Scottish Government is intended to support all staff directly employed by local government, including those currently delegated to Integrated Joint Boards (IJBs).

7. Alongside the funding set out in this Circular, it should be noted that there are a number of further funding streams outwith the local government finance settlement for particular policy initiatives which benefit local government services. Table 5.17 in the Scottish Government's "Budget Document: 2022-23", which was published on 15 December 2022, provides further details of these funding streams.

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

Part A: Local Government Finance Settlement – Revenue: 2023-24 and changes in 2022-23;

Part B: Local Government Finance Settlement – Capital: 2022-24; and

Part C: Non-Domestic Rates for 2023-24.

The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2022-24;

Annex B: Individual Revenue Allocations for 2023-24;

Annex C: Revised Individual Revenue Allocations for 2022-23;

Annex D: Explanatory Notes on the Revenue Distribution;

Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2023-24;

Annex F: Floor calculation for 2023-24;

Annex G: Redeterminations of Individual Revenue funding for 2022-23;

Annex H: 2008-24 Changes Column;

Annex I: General Capital Grant and Specific Capital Grants 2023-24;

Annex J: General Capital Grant – Flood Allocations Per Local Authority 2023-24;

Annex K: Updated General Capital Grant 2022-23; and

Annex L: Total Local Government Funding Settlement 2023-24.

Part A: Local Government Finance Settlement - Revenue: 2023-24 and changes in 2022-23

9. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2023-24. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2022-24.
10. **Annexes B and C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Grant Funding, Non-Domestic Rate Income and Ring-Fenced Revenue Grants) for each council for 2023-24 and 2022-23. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG). The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.
11. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2023-24.
12. The calculation and effects of the main floor adjustment for 2023-24, which provided councils with a minimum increase in the funding used in the calculation of the main floor of 1.85%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology during 2018.
13. This Circular confirms the continuation of the **85% funding floor** for 2023-24. The methodology compares total revenue funding plus local authorities' assumed council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head. As all 32 local authorities have exceeded 85% of the Scottish average in 2023-24, no additional funding has been provided.
14. This Local Government Finance Circular provides details of the 2022-23 redeterminations at **Annex G** for the General Revenue Grant.
15. **Annex H** summarises the column within the settlement titled 2008-24 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2022-24

16. In 2023-24 the Local Government Settlement provides capital grants totalling £829.0 million. This is made up of General Capital Grant totalling £689.9 million and Specific Capital Grants totalling £139.1 million.
17. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2023-24. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.
18. The provisional distribution for the General Capital Grant includes allocations for flood schemes. The allocations for these schemes is set out in **Annex J**. Where schemes have slipped and the grant paid in a prior year exceeds the grant due the scheme will show a negative value which will reduce the total General Capital Grant payable to that Council.
19. **Annex K** provides a breakdown of the updated 2022-23 General Capital Grant allocations by local authority.

20. **Annex L** summarises the Local Government Finance Settlement for 2023-24.

Part C: Non-Domestic Rates for 2023-24

21. The Distributable Amount of Non-Domestic Rates Income for 2023-24 has been set at £3,047 million. This figure uses the latest forecast of net income from non-domestic rates in 2023-24 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2023-24. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2023-24 has been based on the amount each Council estimates that it will collect (based on the 2022-23 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.

22. The 2023-24 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 49.8 pence, the same rate as last year. Two additional rates are levied on properties with a rateable value over £51,000 (51.1 pence – the Intermediate Property Rate) and £100,000 (52.4 pence – the Higher Property rate), up from £95,000 in 2022-23.

23. The Scottish Budget 2023-24 announced the following changes to existing reliefs:

- The Small Business Bonus Scheme (SBBS) will be reformed: 100% relief will be available for properties with a rateable value of up to £12,000 and the upper rateable value for individual properties to qualify for SBBS relief will be extended from £18,000 to £20,000. To improve the design of the scheme, the relief will be tapered for properties with a rateable value between £12,001 and £20,000: it will taper from 100% to 25% for properties with rateable values between £12,001 and £15,000; and from 25% to 0% for properties with rateable values between £15,001 and £20,000. The cumulative rateable value threshold will remain at £35,000. Car parks, car spaces, advertisements and betting shops will be excluded from eligibility from 1 April 2023.
- Business Growth Accelerator relief: properties receiving improvements relief on 31 March 2023 can continue to receive the same percentage of relief on the new revaluation rateable value for the duration of the award in 2023-24.
- Eligibility for Fresh Start relief will be expanded by raising the rateable value threshold to which properties qualify from £95,000 to £100,000. In addition, properties receiving Fresh Start relief for 2022-23 can continue to receive it for the duration of the award in 2023-24, irrespective of their rateable value after revaluation.
- Enterprise Areas relief will be extended for one year to 31 March 2024.

24. The Scottish Budget 2023-24 also introduced the following transitional reliefs for the 2023 revaluation:

- A General Revaluation Transitional Relief to protect those most affected by revaluation with bills capped as per the table below.

Year-on-year Scottish General Revaluation Transitional Relief caps (%)

Rateable Value	2023-24	2024-25	2025-26
Small (up to £20,000)	12.5	25	37.5
Medium (£20,001 to £100,000)	25	50	75
Large (Over £100,000)	37.5	75	112.5

- A Small Business Transitional Relief: those losing eligibility for or seeing a reduction in Small Business Bonus Scheme (including due to the eligibility changes introduced for SBBS), or losing eligibility for Rural rates relief at revaluation, will see bills rise in a phased manner: on 1 April 2023 the maximum increase in the rates liability relative to 31 March 2023 will be capped at £600 in 2023-24, rising to £1,200 in 2024-25 and £1,800 in 2025-26.
25. A 67% Parks Transitional Relief for 2023-24 will also be available for parks or parts of parks that were not rateable on 31 March 2023 and became rateable on 1 April 2023 due to an amendment of the Local Government (Financial Provisions) (Scotland) Act 1963 by the Non-Domestic Rates (Scotland) Act 2020.
26. The following reliefs will be maintained: charitable rates relief, day nursery relief (no longer time-limited), disabled rates relief, district heating relief, hardship relief, hydro relief, mobile masts relief, new fibre relief, renewable energy relief, renewable heat networks relief, rural relief, sports club relief and stud farms relief.
27. In place of Reverse Vending Machine Relief, from 1 April 2023, a rating exemption will be introduced: in working out the net annual value, and therefore the rateable value of a non-domestic property, no account will be taken of the part of the property which is used solely in connection with the provision or use of a reverse vending machine.
28. Empty Property Relief will be devolved to local authorities on 1 April 2023 covering all relief and rates exemptions for fully unoccupied properties including listed buildings, properties where the owner is in administration, etc. Partly unoccupied properties that the council requests be apportioned by the assessor will be liable for rates on the occupied portion only. Councils may offer their own local reliefs under the Community Empowerment (Scotland) Act 2015 including to empty properties.
29. NDR reliefs, like other subsidy or support measures, may be subject to the Subsidy Control Act 2022.
30. We have also laid draft legislation to help local authorities better tackle known avoidance tactics from 1 April 2023.
31. In addition, a non-domestic rating exemption will be introduced for prescribed plant and machinery used in onsite renewable energy generation and storage, or storage at electric vehicle charging points, from 1 April 2023 until 31 March 2035.
32. Information on the Business Rates Incentivisation Scheme (BRIS) will be set out later.

Enquiries relating to this Circular

33. It should be noted that figures in this Circular may be marginally different from final allocations due to roundings. Local authorities should note that if they have any substantive specific enquiries relating to this Circular these should, in the first instance, be

addressed through COSLA. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Sarah Watters Sarah@cosla.gov.uk

Any other queries should be addressed to the following:

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

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

Non-Domestic Rates. Anouk Berthier Anouk.Berthier@gov.scot

34. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:
<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully

Ellen Leaver

Deputy Director, Local Government & Analytical Services Division

	2022-23 £ million	2023-24 £ million
Revenue Funding		
General Resource Grant	8730.584	8835.458
Non Domestic Rate Income	2766.000	3047.000
Specific Revenue Grants	784.983	775.859
Total Revenue	12,281.567	12,658.317
<i>less</i> Redress Top-Slice	5.000	6.000
<i>less</i> Valuation Committee	0.000	0.583
Net Total Revenue	12,276.567	12,651.734
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	13.620	15.137
<i>less</i> Gaelic	0.103	0.103
<i>less</i> Pupil Equity Fund	10.000	0.000
<i>less</i> Support for Ferries	1.000	0.000
<i>less</i> Customer First Top-up	0.010	1.410
<i>less</i> Removal of Curriculum Charges	0.679	0.000
<i>less</i> Removal of Music Tuition Charges	2.091	0.000
<i>less</i> Educational Psychology Trainees	0.000	0.450
<i>less</i> HMRC Hidden Economy	0.173	0.000
<i>less</i> Retained Teacher Support	0.000	45.500
<i>less</i> Local Government Pay Contribution	0.000	100.000
<i>less</i> Teachers Pay Contribution	0.000	123.000
<i>Total Undistributed Revenue Funding</i>	<i>27.676</i>	<i>323.200</i>
Distributable Revenue Funding	12,248.891	12,328.534
Capital Funding		
General Capital Grant	672.264	689.937
Specific Capital Grants	123.777	123.777
Distributed to SPT	15.327	15.327
Total Capital	811.368	829.041
Total Funding	13,092.935	13,487.358
RECONCILIATION FROM FINANCE CIRCULAR 11/2022		
General Resource Grant Circular 11/2022	8,674.566	8,579.458
Teacher Induction Scheme	0.125	0.000
Project Unicorn	0.913	0.000
Period Products Bid-In Fund - Top-Up	0.153	0.000
Scottish Child Bridging Payments	-0.347	0.000
Green Freeport	0.600	0.000
Teacher Funding	33.000	32.800
Early Learning Childcare Adjustment	0.000	0.200
Stage 3 LG Pay	0.000	100.000
Stage 3 Teachers Pay	0.000	123.000
Revised General Resource Grant	8,709.010	8,835.458
Total Revenue Funding	12,248.890	12,658.317
General Capital Grant Circular 11/2022	672.239	687.537
Annan Bridges Funding	0.025	0.000
Coastal Change Adaptation Budget	0.000	2.400
Revised General Capital Grant	672.264	689.937

INDIVIDUAL REVENUE ALLOCATIONS 2023-24

ANNEX B

£million	Expenditure				Funding								
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Updated Service Provision	2008-24 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Retained Teacher Support	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	490.591	32.634	17.159	-6.587	533.797	95.314	27.239	257.797	153.447	438.483	0.000	-1.568	436.915
Aberdeenshire	604.491	41.244	18.202	-8.502	655.435	114.087	33.008	134.839	373.501	541.348	0.000	-2.305	539.043
Angus	275.090	18.753	10.974	-3.223	301.594	44.703	14.460	27.934	214.498	256.891	0.000	-0.953	255.939
Argyll & Bute	233.266	15.936	8.761	16.280	274.242	40.185	11.617	37.645	184.795	234.057	0.000	-0.674	233.383
Clackmannanshire	128.143	8.739	4.442	-1.798	139.525	19.629	7.925	17.764	94.207	119.896	0.000	-0.427	119.469
Dumfries & Galloway	376.748	25.695	14.599	0.090	417.132	59.890	19.182	60.313	277.747	357.242	0.000	-1.248	355.994
Dundee City	379.053	25.807	5.558	3.621	414.039	48.212	22.984	73.704	269.138	365.827	0.000	-1.253	364.574
East Ayrshire	311.723	21.283	8.566	-4.482	337.090	43.225	20.015	30.467	243.383	293.865	0.000	-1.036	292.828
East Dunbartonshire	266.799	18.287	3.821	-3.525	285.382	51.245	12.237	24.099	197.801	234.137	0.000	-1.031	233.105
East Lothian	253.465	17.316	3.556	-3.446	270.890	48.507	13.789	58.108	150.486	222.383	0.000	-0.922	221.461
East Renfrewshire	245.749	16.837	8.876	-3.520	267.941	44.416	10.562	15.695	197.268	223.525	0.000	-1.049	222.476
Edinburgh, City of	1,073.668	72.570	22.576	15.360	1,184.174	227.839	56.545	377.317	522.473	956.335	0.000	-3.302	953.034
Eilean Siar	87.452	5.974	6.577	18.954	118.957	9.666	4.168	9.106	96.018	109.291	0.000	-0.225	109.066
Falkirk	376.415	25.650	18.096	-5.314	414.847	59.793	22.322	75.322	257.410	355.054	0.000	-1.389	353.665
Fife	891.596	60.737	29.302	-12.015	969.621	141.862	52.815	172.108	602.835	827.759	0.000	-3.219	824.539
Glasgow City	1,593.328	107.362	35.496	27.622	1,763.809	218.382	100.532	358.472	1,086.423	1,545.427	0.000	-5.148	1,540.279
Highland	594.164	40.573	29.155	-0.860	663.031	99.495	32.423	156.979	374.134	563.536	0.000	-2.008	561.528
Inverclyde	205.222	14.013	9.627	1.530	230.392	27.800	11.218	21.333	170.041	202.592	0.000	-0.655	201.937
Midlothian	226.530	15.488	6.224	-3.069	245.172	38.646	15.246	35.215	156.065	206.526	0.000	-0.850	205.676
Moray	221.257	15.104	7.904	-3.231	241.034	35.071	11.941	55.314	138.709	205.963	0.000	-0.769	205.195
North Ayrshire	354.059	24.066	5.529	8.016	391.670	50.363	19.488	43.955	277.864	341.307	0.000	-1.184	340.124
North Lanarkshire	845.627	57.725	9.510	-11.922	900.939	118.152	50.583	121.640	610.564	782.787	0.000	-3.125	779.662
Orkney Islands	88.067	6.042	5.387	-1.288	98.208	8.272	16.113	11.473	62.350	89.936	0.000	-0.200	89.735
Perth & Kinross	358.242	24.468	11.459	-4.980	389.189	67.366	17.721	60.754	243.349	321.823	0.000	-1.128	320.696
Renfrewshire	438.064	29.832	7.430	-6.032	469.294	72.532	25.685	131.323	239.754	396.762	0.000	-1.493	395.269
Scottish Borders	281.189	19.168	11.915	-1.726	310.546	48.689	14.102	37.818	209.936	261.857	0.000	-0.918	260.938
Shetland Islands	95.680	6.565	5.666	3.937	111.848	8.333	20.632	24.302	58.581	103.515	0.000	-0.236	103.279
South Ayrshire	282.550	19.237	8.610	-4.001	306.396	48.347	14.259	47.708	196.082	258.049	0.000	-0.917	257.132
South Lanarkshire	778.032	53.195	9.593	-3.859	836.961	128.345	45.074	341.536	322.006	708.616	0.000	-2.934	705.682
Stirling	227.339	15.471	10.478	-2.409	250.879	39.797	11.781	45.636	153.666	211.082	0.000	-0.810	210.273
West Dunbartonshire	238.693	16.313	3.459	6.672	265.136	33.680	14.348	93.396	123.712	231.456	0.000	-0.792	230.665
West Lothian	438.566	29.808	11.914	-6.292	473.996	67.290	25.742	87.928	293.036	406.706	0.000	-1.733	404.973
Scotland	13,260.858	901.888	370.421	0.000	14,533.167	2,159.133	775.756	3,047.000	8,551.279	12,374.034	0.000	-45.500	12,328.534

REVISED INDIVIDUAL REVENUE ALLOCATIONS 2022-23

ANNEX C

	Funding												£150 Cost of Living Support	10% £150 Cost of Living Award
	Expenditure													
	1	2	3	4	5	6	7	8	9	10	11	13		
	Updated Service Provision	2008-23 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total		
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	485.298	18.816	17.891	-6.589	515.416	93.626	28.831	268.557	124.402	421.790	0.000	421.790	10.396	0.974
Aberdeenshire	614.318	23.971	18.838	-8.607	648.521	113.278	33.562	138.786	362.896	535.244	0.000	535.244	8.902	1.126
Angus	280.899	10.891	11.249	-3.376	299.663	44.383	15.010	26.160	214.110	255.280	0.000	255.280	5.678	0.692
Argyll & Bute	238.655	9.332	9.037	15.850	272.874	39.931	12.186	33.179	187.578	232.943	0.000	232.943	4.016	0.386
Clackmannanshire	130.964	5.053	4.595	-1.828	138.784	19.572	8.045	18.065	93.101	119.211	0.000	119.211	2.455	0.308
Dumfries & Galloway	386.594	14.950	15.126	-3.287	413.383	59.603	18.545	51.388	283.847	353.780	0.000	353.780	7.293	0.796
Dundee City	389.727	14.994	5.762	3.124	413.607	47.795	23.184	35.496	307.132	365.812	0.000	365.812	7.831	0.962
East Ayrshire	316.358	12.192	9.710	-4.582	333.678	42.949	18.810	23.226	248.693	290.729	0.000	290.729	6.300	0.752
East Dunbartonshire	277.128	10.674	3.961	-3.700	288.062	51.034	12.364	17.675	206.990	237.029	0.000	237.029	3.036	0.365
East Lothian	257.317	9.982	3.684	-3.451	267.531	47.700	13.605	28.686	177.540	219.831	0.000	219.831	4.339	0.497
East Renfrewshire	250.712	9.681	9.020	-3.271	266.142	43.756	9.951	9.574	202.862	222.387	0.000	222.387	2.452	0.273
Edinburgh, City of	1,078.662	41.960	23.165	9.231	1,153.018	224.483	56.739	249.861	621.935	928.535	10.116	938.652	20.294	2.085
Eilean Siar	89.863	3.520	6.824	17.984	118.191	9.602	4.346	8.149	96.094	108.589	0.000	108.589	1.551	0.168
Falkirk	386.149	14.853	19.163	-5.415	414.750	59.717	23.131	80.433	251.470	355.034	0.000	355.034	7.667	0.934
Fife	910.934	35.166	30.245	-13.035	963.310	141.061	52.847	179.675	589.727	822.249	0.000	822.249	17.390	2.218
Glasgow City	1,595.799	61.583	36.258	42.849	1,736.488	217.525	100.324	296.203	1,122.436	1,518.963	0.000	1,518.963	32.958	3.813
Highland	606.661	23.612	30.254	-2.212	658.315	98.460	32.673	141.565	385.617	559.855	0.000	559.855	11.075	1.167
Inverclyde	209.270	8.076	9.993	2.258	229.598	27.699	11.315	15.906	174.677	201.898	0.000	201.898	4.126	0.452
Midlothian	230.480	8.948	6.337	-3.088	242.677	37.780	14.835	24.895	165.167	204.897	0.000	204.897	4.073	0.493
Moray	225.199	8.683	8.194	-3.253	238.822	34.745	12.020	54.575	137.482	204.077	0.000	204.077	4.490	0.560
North Ayrshire	361.653	13.950	5.730	8.084	389.417	50.154	20.057	37.745	281.461	339.263	0.000	339.263	7.019	0.910
North Lanarkshire	864.672	33.418	9.853	-12.171	895.772	117.725	49.382	111.737	616.928	778.047	0.000	778.047	16.995	1.951
Orkney Islands	88.352	3.510	5.605	-1.330	96.137	8.243	15.527	12.954	59.413	87.894	0.000	87.894	1.160	0.128
Perth & Kinross	361.670	14.074	11.853	-4.793	382.804	66.803	17.194	46.141	252.665	316.000	0.000	316.000	6.140	0.702
Renfrewshire	447.693	17.310	7.705	-6.131	466.577	71.555	25.589	108.076	261.357	395.022	0.000	395.022	8.747	0.951
Scottish Borders	289.072	11.220	12.405	-3.539	309.159	48.476	15.017	35.294	210.372	260.683	0.000	260.683	5.406	0.519
Shetland Islands	96.981	3.861	5.943	4.690	111.475	8.300	20.722	35.322	47.132	103.176	0.000	103.176	1.179	0.118
South Ayrshire	287.801	11.085	8.904	-4.041	303.749	48.255	13.887	30.913	210.694	255.494	0.000	255.494	4.958	0.559
South Lanarkshire	790.840	30.614	9.939	-1.429	829.963	126.650	43.109	422.591	237.614	703.314	0.000	703.314	15.218	1.985
Stirling	233.035	9.060	10.795	-3.309	249.581	39.162	12.665	35.942	161.812	210.419	0.000	210.419	3.063	0.373
West Dunbartonshire	246.076	9.504	3.601	4.739	263.920	33.568	13.817	107.740	108.794	230.351	0.000	230.351	5.039	0.568
West Lothian	444.434	17.118	12.292	-6.375	467.469	66.492	24.590	79.491	296.898	400.979	0.000	400.979	8.289	1.043
Scotland	13,473.267	521.659	383.931	0.000	14,378.856	2,140.082	773.879	2,766.000	8,698.896	12,238.775	10.116	12,248.892	249.534	28.828

The explanation of each of the columns within the tables at Annex B is as follows:

Column 1 – represents the updated on-going service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; and the previous loan charge adjustment.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revisions for 2016 - 2024 allocated pro-rata to each council's share of TEE as agreed with the Settlement and Distribution Group (SDG).

Column 3 – represents the updated share of the loan charges support for outstanding debt and the same level of on-going PPP level playing field support. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS) is set out on Annex H of Finance Circular 2/2011.

Column 4 – is the main floor adjustment which has been calculated using the revised methodology agreed following the 2018 review.

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

Column 6 – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

Column 7 – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund (PEF), Criminal Justice Social Work, Early Learning and Childcare, and Inter-Island Ferries.

Column 8 – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2022-23 mid-year income.

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

Column 10 – represents the total revenue funding available to each council in 2023-24.

Column 11 – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average per head in terms of revenue support.

Column 12 - is the revised total funding including all the changes and the 85% funding floor adjustments.

Local Authority	Gaelic £m	Pupil Equity Fund £m	Criminal Justice Social Work £m	Early Learning and Childcare Expansion £m	Support for Ferries £m	Outwith Settlement		
						Justice Social Work Offender Services top-up £m	Justice Social Work Covid funding	Bail Services
Aberdeen City	0.092	3.256	3.956	19.935	0.000	1.002	0.557	0.099
Aberdeenshire	0.000	3.232	2.818	26.958	0.000	0.714	0.390	0.069
Angus	0.004	2.304	1.630	10.521	0.000	0.413	0.236	0.042
Argyll & Bute	0.360	1.364	0.986	7.607	1.300	0.250	0.145	0.030
Clackmannanshire	0.002	1.659	1.114	5.150	0.000	0.282	0.132	0.030
Dumfries & Galloway	0.000	3.266	2.523	13.392	0.000	0.639	0.361	0.064
Dundee City	0.000	5.095	3.545	14.344	0.000	0.898	0.453	0.080
East Ayrshire	0.144	3.800	2.111	13.959	0.000	0.535	0.308	0.055
East Dunbartonshire	0.068	1.723	0.792	9.654	0.000	0.201	0.117	0.030
East Lothian	0.007	1.786	1.069	10.927	0.000	0.271	0.149	0.030
East Renfrewshire	0.022	1.485	0.616	8.440	0.000	0.156	0.091	0.030
Edinburgh, City of	0.320	7.850	7.984	40.391	0.000	2.023	1.091	0.193
Eilean Siar	0.965	0.340	0.294	2.569	0.000	0.075	0.041	0.030
Falkirk	0.014	3.953	2.686	15.669	0.000	0.680	0.376	0.067
Fife	0.012	10.441	6.108	36.254	0.000	1.547	0.853	0.151
Glasgow City	0.560	23.154	15.482	61.336	0.000	3.922	1.897	0.336
Highland	0.910	4.262	3.238	23.116	0.897	0.820	0.438	0.078
Inverclyde	0.065	2.579	1.299	7.275	0.000	0.329	0.168	0.030
Midlothian	0.007	2.418	1.252	11.569	0.000	0.317	0.176	0.031
Moray	0.000	1.481	1.293	9.167	0.000	0.328	0.191	0.034
North Ayrshire	0.090	4.162	2.657	12.579	0.000	0.673	0.336	0.060
North Lanarkshire	0.260	9.659	5.353	35.310	0.000	1.356	0.778	0.138
Orkney Islands	0.000	0.249	0.235	2.226	13.402	0.060	0.034	0.030
Perth & Kinross	0.102	1.870	1.834	13.915	0.000	0.465	0.265	0.047
Renfrewshire	0.015	4.652	2.588	18.430	0.000	0.656	0.380	0.067
Scottish Borders	0.001	1.919	1.257	10.926	0.000	0.318	0.175	0.031
Shetland Islands	0.000	0.254	0.252	2.630	17.496	0.064	0.036	0.030
South Ayrshire	0.015	2.609	1.731	9.904	0.000	0.438	0.249	0.044
South Lanarkshire	0.170	8.928	4.414	31.562	0.000	1.118	0.612	0.109
Stirling	0.114	1.450	1.239	8.978	0.000	0.314	0.168	0.030
West Dunbartonshire	0.029	3.373	1.634	9.313	0.000	0.414	0.239	0.042
West Lothian	0.007	5.426	2.459	17.850	0.000	0.623	0.358	0.063
Scotland	4.355	130.000	86.450	521.856	33.095	21.899	11.800	2.200

Notes: These figures represent the best estimates used in the calculation of the 2023-24 local government finance settlement, including the calculation of the Floors. The actual sums payable will be notified to the relevant Policy Team.

PEF allocations for 2023-24 are still being prepared by the Scottish Government. The figures refer to local authority PEF allocations in the 2022-23 financial year.

The distribution of the Inter-Island Ferries has also necessarily used estimated figures.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Aberdeen City	341.371	5.26%	-6.587	334.784	3.23%
Orkney Islands	66.747	5.21%	-1.288	65.459	3.18%
Moray	167.424	5.05%	-3.231	164.193	3.02%
East Lothian	178.587	4.78%	-3.446	175.141	2.76%
West Lothian	326.090	4.75%	-6.292	319.798	2.73%
Perth & Kinross	258.064	4.62%	-4.980	253.084	2.60%
East Renfrewshire	182.417	4.55%	-3.520	178.897	2.53%
Aberdeenshire	440.596	4.52%	-8.502	432.094	2.50%
Clackmannanshire	93.188	4.43%	-1.798	91.390	2.42%
Falkirk	275.385	4.34%	-5.314	270.072	2.32%
Midlothian	159.053	4.31%	-3.069	155.984	2.30%
North Lanarkshire	617.865	4.31%	-11.922	605.943	2.30%
South Ayrshire	207.336	4.13%	-4.001	203.336	2.12%
East Ayrshire	232.277	4.06%	-4.482	227.795	2.05%
Renfrewshire	312.617	4.00%	-6.032	306.585	2.00%
Angus	205.447	3.48%	-3.223	202.224	1.85%
Argyll & Bute	173.270	-6.90%	16.280	189.549	1.85%
Dumfries & Galloway	285.045	1.82%	0.090	285.136	1.85%
Dundee City	279.189	0.55%	3.621	282.811	1.85%
East Dunbartonshire	190.090	3.78%	-3.525	186.565	1.85%
Edinburgh (City of)	722.840	-0.27%	15.360	738.201	1.85%
Eilean Siar	76.275	-18.42%	18.954	95.229	1.85%
Fife	662.438	3.73%	-12.015	650.423	1.85%
Glasgow City	1,166.252	-0.50%	27.622	1,193.874	1.85%
Highland	453.242	2.05%	-0.860	452.381	1.85%
Inverclyde	157.830	0.87%	1.530	159.360	1.85%
North Ayrshire	260.124	-1.19%	8.016	268.140	1.85%
Scottish Borders	211.311	2.69%	-1.726	209.584	1.85%
Shetland Islands	71.722	-3.45%	3.937	75.659	1.85%
South Lanarkshire	559.940	2.56%	-3.859	556.081	1.85%
Stirling	168.475	3.33%	-2.409	166.065	1.85%
West Dunbartonshire	170.001	-1.99%	6.672	176.673	1.85%
	9,672.508	2.10%	0.000	9,672.508	2.10%

The annual change in the Grant for Floor Funding was 2.10% and as a result of the floor being set at -0.25% below this annual change the minimum increase in the Grant for floor was set at 1.85%

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2022-23 – GENERAL

ANNEX G

GENERAL FUNDING	2022 Summer Programme	Teacher Pay Award 21-22	Adult Disability Payment	Whole Family Wellbeing Fund	2022 Local Heat and Energy Efficiency Strategies resourcing	Scottish Child Payment Bridging Payments	Green Growth Accelerator Resource Funding	Additional Funding for Local Government Pay Deal	Customer First	Discretionary Housing Payments Benefit Cap	Discretionary Housing Payments Benefit Cap ADMIN	Educational Psychologists
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.279	1.067	0.089	1.025	0.075	1.104	0.026	5.050	0.000	0.086	0.017	0.012
Aberdeenshire	0.355	1.667	0.080	1.464	0.075	1.053	0.026	6.433	0.000	0.089	0.013	0.013
Angus	0.211	0.716	0.071	0.657	0.075	0.554	0.026	2.923	0.000	0.040	0.009	0.017
Argyll & Bute	0.135	0.528	0.045	0.439	0.075	0.312	0.026	2.504	0.000	0.018	0.007	0.011
Clackmannanshire	0.110	0.339	0.036	0.337	0.075	0.417	0.026	1.356	0.000	0.028	0.005	0.016
Dumfries & Galloway	0.329	0.868	0.098	0.917	0.075	0.767	0.026	4.012	0.000	0.039	0.014	0.011
Dundee City	0.294	0.859	0.125	0.894	0.075	1.122	0.026	4.024	0.000	0.079	0.020	0.018
East Ayrshire	0.279	0.772	0.089	0.832	0.075	0.840	0.026	3.272	0.000	0.037	0.016	0.018
East Dunbartonshire	0.105	0.854	0.045	0.471	0.075	0.538	0.026	2.865	0.000	0.028	0.005	0.017
East Lothian	0.162	0.627	0.054	0.579	0.075	0.457	0.026	2.679	0.000	0.046	0.007	0.008
East Renfrewshire	0.118	0.836	0.036	0.492	0.075	0.264	0.026	2.598	0.000	0.023	0.004	0.017
Edinburgh, City of	0.576	2.220	0.250	2.199	0.075	1.986	0.026	11.261	0.000	0.344	0.046	0.036
Eilean Siar	0.046	0.195	0.018	0.161	0.075	0.063	0.026	0.945	0.000	0.003	0.001	0.000
Falkirk	0.286	1.010	0.107	0.923	0.075	1.039	0.026	3.986	0.000	0.033	0.014	0.008
Fife	0.740	2.245	0.223	2.289	0.075	2.276	0.026	9.438	0.000	0.133	0.037	0.035
Glasgow City	1.665	3.439	0.535	4.666	0.075	3.798	0.026	16.527	0.000	0.420	0.077	0.069
Highland	0.465	1.444	0.134	1.420	0.075	0.723	0.026	6.337	0.000	0.050	0.017	0.004
Inverclyde	0.131	0.488	0.071	0.423	0.075	0.510	0.026	2.167	0.000	0.029	0.010	0.017
Midlothian	0.162	0.630	0.064	0.535	0.075	0.493	0.026	2.401	0.000	0.043	0.007	0.016
Moray	0.173	0.585	0.045	0.546	0.075	0.261	0.026	2.330	0.000	0.024	0.006	0.001
North Ayrshire	0.324	0.890	0.098	0.959	0.075	1.033	0.026	3.744	0.000	0.057	0.019	0.023
North Lanarkshire	0.766	2.291	0.276	2.351	0.075	2.058	0.026	8.968	1.400	0.113	0.035	0.036
Orkney	0.041	0.158	0.009	0.132	0.075	0.052	0.026	0.942	0.000	0.003	0.001	0.000
Perth & Kinross	0.242	0.863	0.071	0.805	0.075	0.529	0.026	3.777	0.000	0.032	0.010	0.011
Renfrewshire	0.292	1.092	0.125	0.988	0.075	0.911	0.026	4.646	0.000	0.040	0.017	0.027
Scottish Borders	0.208	0.654	0.062	0.668	0.075	0.460	0.026	3.011	0.000	0.034	0.009	0.001
Shetland	0.049	0.204	0.009	0.158	0.075	0.067	0.026	1.036	0.000	0.004	0.001	0.000
South Ayrshire	0.189	0.704	0.071	0.604	0.075	0.626	0.026	2.975	0.000	0.028	0.012	0.015
South Lanarkshire	0.577	2.135	0.223	1.827	0.075	1.989	0.026	8.216	0.000	0.077	0.030	0.041
Stirling	0.139	0.587	0.045	0.495	0.075	0.371	0.026	2.432	0.000	0.013	0.006	0.017
West Dunbartonshire	0.198	0.591	0.071	0.604	0.075	0.906	0.026	2.551	0.000	0.036	0.011	0.008
West Lothian	0.354	1.241	0.134	1.140	0.075	1.210	0.026	4.594	0.000	0.051	0.017	0.018
Scotland	10.000	32.800	3.409	32.000	2.400	28.789	0.832	140.000	1.400	2.080	0.500	0.541

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2022-23 – GENERAL - Continued

ANNEX G

GENERAL FUNDING	Improvement Service	Easter Study Support Provision	Council Tax Reduction (CTR) data extract funding	Teachers Induction Scheme (TIS)	Dundee to Stansted	River Annan Bridges	Self Isolation Assistance Service	Project Unicorn	Access to Period Products Bid-in fund	Green Freeport	Teacher Pay	General Total	10% £150 Cost of Living Award
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m		£m	£m
Aberdeen City	0.000	0.099	0.030	1.770	0.000	0.000	0.025	0.133	0.000	0.000	1.121	12.008	0.974
Aberdeenshire	0.000	0.093	0.008	0.745	0.000	0.000	0.030	0.148	0.000	0.000	1.677	13.969	1.126
Angus	0.000	0.070	0.008	0.130	0.000	0.000	0.017	0.032	0.000	0.000	0.706	6.262	0.692
Argyll & Bute	0.000	0.042	0.009	0.109	0.000	0.000	0.012	0.000	0.000	0.000	0.509	4.781	0.386
Clackmannanshire	0.000	0.049	0.008	0.453	0.000	0.000	0.008	0.000	0.000	0.000	0.340	3.603	0.308
Dumfries & Galloway	0.000	0.091	0.009	1.060	0.000	0.033	0.024	0.000	0.040	0.000	0.848	9.261	0.796
Dundee City	0.000	0.162	0.009	1.360	1.246	0.000	0.025	0.088	0.104	0.000	0.852	11.382	0.962
East Ayrshire	0.000	0.112	0.009	1.555	0.000	0.000	0.020	0.000	0.000	0.000	0.759	8.711	0.752
East Dunbartonshire	0.000	0.053	0.009	3.356	0.000	0.000	0.011	0.000	0.000	0.000	0.850	9.308	0.365
East Lothian	0.000	0.051	0.029	1.042	0.000	0.000	0.013	0.000	0.000	0.000	0.629	6.484	0.497
East Renfrewshire	0.000	0.043	0.009	2.641	0.000	0.000	0.009	0.000	0.000	0.000	0.850	8.041	0.273
Edinburgh, City of	0.000	0.232	0.008	1.197	0.000	0.000	0.053	0.507	0.000	0.000	2.273	23.289	2.085
Eilean Siar	0.000	0.009	0.029	0.199	0.000	0.000	0.005	0.000	0.000	0.000	0.195	1.970	0.168
Falkirk	0.000	0.117	0.008	2.697	0.000	0.000	0.021	0.000	0.000	0.300	1.007	11.657	0.934
Fife	0.000	0.315	0.009	3.172	0.000	0.000	0.055	0.000	0.000	0.000	2.273	23.341	2.218
Glasgow City	0.000	0.707	0.029	5.612	0.000	0.000	0.108	0.000	0.000	0.000	3.527	41.280	3.813
Highland	0.000	0.128	0.009	0.494	0.000	0.000	0.033	0.000	0.000	0.300	1.438	13.097	1.167
Inverclyde	0.000	0.076	0.009	0.777	0.000	0.000	0.013	0.000	0.000	0.000	0.476	5.298	0.452
Midlothian	0.000	0.070	0.008	0.672	0.000	0.000	0.011	0.000	0.000	0.000	0.660	5.873	0.493
Moray	0.000	0.044	0.008	1.878	0.000	0.000	0.012	0.000	0.000	0.000	0.596	6.610	0.560
North Ayrshire	0.000	0.137	0.009	0.941	0.000	0.000	0.023	0.000	0.000	0.000	0.875	9.233	0.910
North Lanarkshire	0.049	0.290	0.008	2.709	0.000	0.000	0.049	0.000	0.000	0.000	2.274	23.774	1.951
Orkney	0.000	0.008	0.009	0.054	0.000	0.000	0.003	0.000	0.000	0.000	0.157	1.670	0.128
Perth & Kinross	0.000	0.054	0.009	0.301	0.000	0.000	0.019	0.005	0.000	0.000	0.866	7.695	0.702
Renfrewshire	0.000	0.139	0.009	2.520	0.000	0.000	0.026	0.000	0.000	0.000	1.086	12.019	0.951
Scottish Borders	0.000	0.057	0.009	0.746	0.000	0.000	0.016	0.000	0.000	0.000	0.651	6.687	0.519
Shetland	0.000	0.007	0.008	0.052	0.000	0.000	0.003	0.000	0.000	0.000	0.207	1.906	0.118
South Ayrshire	0.000	0.076	0.009	1.712	0.000	0.000	0.017	0.000	0.000	0.000	0.711	7.850	0.559
South Lanarkshire	0.000	0.263	0.009	1.875	0.000	0.000	0.047	0.000	0.000	0.000	2.146	19.556	1.985
Stirling	0.000	0.045	0.029	1.226	0.000	0.000	0.011	0.000	0.009	0.000	0.595	6.121	0.373
West Dunbartonshire	0.000	0.101	0.009	0.474	0.000	0.000	0.015	0.000	0.000	0.000	0.580	6.256	0.568
West Lothian	0.000	0.160	0.008	2.856	0.000	0.000	0.025	0.000	0.000	0.000	1.266	13.175	1.043
Scotland	0.049	3.900	0.379	46.385	1.246	0.033	0.759	0.913	0.153	0.600	33.000	342.168	28.828

Local Authority	2023-24 GAE plus SINA	Percentage Shares	2008-24 Changes	2008-23 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	359.780	3.64	32.634	18.816	13.818
Aberdeenshire	478.807	4.84	41.244	23.971	17.272
Angus	213.323	2.16	18.753	10.891	7.861
Argyll & Bute	171.599	1.73	15.936	9.332	6.603
Clackmannanshire	92.264	0.93	8.739	5.053	3.686
Dumfries & Galloway	286.096	2.89	25.695	14.950	10.745
Dundee City	271.430	2.74	25.807	14.994	10.813
East Ayrshire	230.386	2.33	21.283	12.192	9.091
East Dunbartonshire	203.755	2.06	18.287	10.674	7.613
East Lothian	196.188	1.98	17.316	9.982	7.334
East Renfrewshire	192.152	1.94	16.837	9.681	7.155
Edinburgh, City of	790.526	7.99	72.570	41.960	30.610
Eilean Siar	71.150	0.72	5.974	3.520	2.455
Falkirk	286.031	2.89	25.650	14.853	10.797
Fife	675.433	6.83	60.737	35.166	25.571
Glasgow City	1120.708	11.33	107.362	61.583	45.780
Highland	453.891	4.59	40.573	23.612	16.960
Inverclyde	146.983	1.49	14.013	8.076	5.937
Midlothian	174.750	1.77	15.488	8.948	6.540
Moray	172.814	1.75	15.104	8.683	6.421
North Ayrshire	253.929	2.57	24.066	13.950	10.116
North Lanarkshire	629.807	6.37	57.725	33.418	24.307
Orkney	61.561	0.62	6.042	3.510	2.532
Perth & Kinross	274.858	2.78	24.468	14.074	10.394
Renfrewshire	324.320	3.28	29.832	17.310	12.522
Scottish Borders	216.980	2.19	19.168	11.220	7.948
Shetland	66.162	0.67	6.565	3.861	2.704
South Ayrshire	209.366	2.12	19.237	11.085	8.152
South Lanarkshire	590.690	5.97	53.195	30.614	22.581
Stirling	172.300	1.74	15.471	9.060	6.411
West Dunbartonshire	167.781	1.70	16.313	9.504	6.809
West Lothian	334.834	3.39	29.808	17.118	12.690
Scotland	9890.653	100.000	901.888	521.659	380.229

2023-24 £m	Capital Settlement 2023-24			Specific grants to be paid in 2023-24				
	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	T MDF	Cycling Walking &	Total
Aberdeen City	22.923	0.993	23.916	0.000	0.000	0.000	0.993	0.993
Aberdeenshire	22.846	1.147	23.993	0.000	0.000	0.000	1.147	1.147
Angus	12.850	0.507	13.357	0.000	0.000	0.000	0.507	0.507
Argyll & Bute	17.326	0.376	17.702	0.000	0.000	0.000	0.376	0.376
Clackmannanshire	5.620	0.225	5.845	0.000	0.000	0.000	0.225	0.225
Dumfries & Galloway	23.221	0.650	23.871	0.000	0.000	0.000	0.650	0.650
Dundee City	16.679	0.645	17.324	0.000	0.000	0.000	0.645	0.645
East Ayrshire	11.106	0.533	11.639	0.000	0.000	0.000	0.533	0.533
East Dunbartonshire	9.825	0.476	10.301	0.000	0.000	0.000	0.476	0.476
East Lothian	6.862	0.478	7.340	0.000	0.000	0.000	0.478	0.478
East Renfrewshire	7.923	0.422	8.345	0.000	0.000	0.000	0.422	0.422
Edinburgh, City of	47.786	30.249	78.035	0.000	0.000	27.950	2.299	30.249
Eilean Siar	8.185	0.116	8.301	0.000	0.000	0.000	0.116	0.116
Falkirk	9.181	0.702	9.883	0.000	0.000	0.000	0.702	0.702
Fife	35.323	3.257	38.580	0.000	1.621	0.000	1.636	3.257
Glasgow City	64.614	69.018	133.632	0.000	1.950	64.295	2.773	69.018
Highland	27.695	1.039	28.734	0.000	0.000	0.000	1.039	1.039
Inverclyde	8.102	0.335	8.437	0.000	0.000	0.000	0.335	0.335
Midlothian	9.289	0.413	9.702	0.000	0.000	0.000	0.413	0.413
Moray	10.264	0.421	10.685	0.000	0.000	0.000	0.421	0.421
North Ayrshire	33.750	2.092	35.842	0.000	1.506	0.000	0.586	2.092
North Lanarkshire	31.315	3.332	34.647	0.000	1.841	0.000	1.491	3.332
Orkney Islands	5.874	0.098	5.972	0.000	0.000	0.000	0.098	0.098
Perth & Kinross	21.021	0.672	21.693	0.000	0.000	0.000	0.672	0.672
Renfrewshire	16.133	0.786	16.919	0.000	0.000	0.000	0.786	0.786
Scottish Borders	21.670	0.507	22.177	0.000	0.000	0.000	0.507	0.507
Shetland Islands	6.054	0.100	6.154	0.000	0.000	0.000	0.100	0.100
South Ayrshire	11.157	0.491	11.648	0.000	0.000	0.000	0.491	0.491
South Lanarkshire	28.320	2.096	30.416	0.000	0.687	0.000	1.409	2.096
Stirling	7.408	0.408	7.816	0.000	0.000	0.000	0.408	0.408
West Dunbartonshire	14.338	0.383	14.721	0.000	0.000	0.000	0.383	0.383
West Lothian	15.727	0.810	16.537	0.000	0.000	0.000	0.810	0.810
Undistributed	99.550	0.000	99.550	0.000	0.000	0.000	0.000	0.000
Councils Total	689.937	123.777	813.714	0.000	7.605	92.245	23.927	123.777
Strathclyde Partnership for Transport		15.327	15.327	15.327	0.000	0.000	0.000	15.327
Grand Total	689.937	139.104	829.041	15.327	7.605	92.245	23.927	139.104

Council	Flood Scheme	Total 2023-24
		£m
Aberdeenshire Council	Stonehaven	-4.685
Aberdeenshire Council	Huntly	0.000
Angus Council	Arbroath	0.518
Argyll & Bute Council	Campbeltown	5.424
Comhairle nan Eilean Siar	South Fords	0.864
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	2.538
Dumfries & Galloway Council	Stranraer work item 4 &6	0.224
Dumfries & Galloway Council	Langholm	0.392
Dumfries & Galloway Council	Newton Stewart/ River Cree	1.229
Dundee City Council	Broughty Ferry	-0.004
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	0.129
East Dunbartonshire Council	Park Burn	-0.002
East Lothian Council	Musselburgh	-3.885
East Lothian Council	Haddington	0.088
Falkirk Council	Grangemouth FPS	-4.713
Fife Council	Kinness Burn	1.152
Glasgow City Council	White Cart Water Phase 3	0.000
Glasgow City Council	Camlachie Burn	0.000
Highland Council	Smithton and Culloden	0.082
Highland Council	Caol and Lochyside	-0.790
Highland Council	Drumnadrochit	-0.445
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	0.024
Inverclyde Council	Inverclyde FPS - Coves Burn	0.000
Inverclyde Council	Inverclyde FPS - Bouverie Burn	0.000
Inverclyde Council	Quarrier's Village	0.000
Moray Council	Newmill	0.000
North Ayrshire Council	Millport Coastal	19.980
North Ayrshire Council	Upper Gamock FPS	0.000
North Ayrshire Council	Mill Burn Millport	0.544
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	1.776
Perth & Kinross Council	Milnathort	1.272
Perth & Kinross Council	South Kinross	1.076
Perth & Kinross Council	Scone	0.142
Scottish Borders Council	Hawick	7.847
Stirling Council	Bridge of Allan	-0.490
Stirling Council	Stirling	-0.628
Stirling Council	Callander	-1.248
West Dunbartonshire Council	Gruggies Burn	5.186
	Total	33.600

2022-23 General Capital Grant	Circular 1/2022	Nature Restoration Fund	Additional Nature Restoration Bid Fund	Local Government Pay Deal	Free School Meals	Flooding	Annan Bridges	2022-23 Total
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	18.638	0.135	0.000	4.350	0.897	0.642	0.000	24.662
Aberdeenshire	27.885	0.213	0.000	5.542	1.893	0.125	0.000	35.658
Angus	11.093	0.150	0.350	2.518	0.702	0.132	0.000	14.945
Argyll & Bute	16.716	0.238	0.000	2.157	0.807	0.078	0.000	19.996
Clackmannanshire	4.355	0.091	0.000	1.168	0.284	0.055	0.000	5.953
Dumfries & Galloway	14.179	0.257	0.000	3.456	1.108	0.114	0.025	19.139
Dundee City	13.845	0.086	0.183	3.466	0.635	0.067	0.000	18.282
East Ayrshire	9.764	0.102	0.000	2.818	0.650	0.074	0.000	13.408
East Dunbartonshire	7.553	0.132	0.000	2.468	0.604	0.168	0.000	10.925
East Lothian	9.776	0.110	0.000	2.308	0.581	8.155	0.000	20.930
East Renfrewshire	6.474	0.061	0.000	2.238	0.538	0.066	0.000	9.377
Edinburgh, City of	40.626	0.161	0.000	9.700	1.821	0.163	0.000	52.471
Eilean Siar	8.866	0.124	0.000	0.814	0.240	0.028	0.000	10.072
Falkirk	16.005	0.179	0.000	3.434	0.813	0.100	0.000	20.531
Fife	25.308	0.378	0.000	8.130	2.059	0.238	0.000	36.113
Glasgow City	50.794	0.132	0.000	14.237	2.627	0.603	0.000	68.393
Highland	36.726	0.328	0.000	5.459	1.918	0.142	0.000	44.573
Inverclyde	6.417	0.160	0.000	1.867	0.350	0.030	0.000	8.824
Midlothian	7.318	0.103	0.000	2.069	0.534	0.049	0.000	10.073
Moray	8.797	0.124	0.000	2.007	0.598	0.032	0.000	11.558
North Ayrshire	13.428	0.190	0.000	3.225	0.738	8.760	0.000	26.341
North Lanarkshire	23.681	0.274	0.000	7.726	1.905	0.059	0.000	33.645
Orkney	5.234	0.054	0.000	0.811	0.245	0.017	0.000	6.361
Perth & Kinross	12.016	0.176	0.000	3.254	0.913	0.100	0.000	16.459
Renfrewshire	12.229	0.102	0.350	4.002	0.876	0.248	0.000	17.807
Scottish Borders	20.781	0.161	0.106	2.594	0.740	0.186	0.000	24.568
Shetland	5.814	0.079	0.000	0.893	0.314	0.002	0.000	7.102
South Ayrshire	8.811	0.096	0.114	2.563	0.602	0.043	0.000	12.229
South Lanarkshire	22.720	0.188	0.000	7.077	1.887	0.202	0.000	32.074
Stirling	10.886	0.114	0.000	2.095	0.531	0.081	0.000	13.707
West Dunbartonshire	6.061	0.126	0.000	2.197	0.496	0.166	0.000	9.046
West Lothian	11.740	0.176	0.000	3.957	1.094	0.075	0.000	17.042
Scotland	494.536	5.000	1.103	120.600	30.000	21.000	0.025	672.264

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2023-24

ANNEX L

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2023-24 Revenue	General Capital Grant	Specific Grant	Total 2023-24 Capital	2023-24 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	27.239	257.797	151.879	436.915	22.923	0.993	23.916	460.831
Aberdeenshire	33.008	134.839	371.196	539.043	22.846	1.147	23.993	563.036
Angus	14.460	27.934	213.545	255.939	12.850	0.507	13.357	269.296
Argyll & Bute	11.617	37.645	184.121	233.383	17.326	0.376	17.702	251.085
Clackmannanshire	7.925	17.764	93.780	119.469	5.620	0.225	5.845	125.314
Dumfries & Galloway	19.182	60.313	276.499	355.994	23.221	0.650	23.871	379.865
Dundee City	22.984	73.704	267.885	364.574	16.679	0.645	17.324	381.898
East Ayrshire	20.015	30.467	242.346	292.828	11.106	0.533	11.639	304.467
East Dunbartonshire	12.237	24.099	196.770	233.105	9.825	0.476	10.301	243.406
East Lothian	13.789	58.108	149.564	221.461	6.862	0.478	7.340	228.801
East Renfrewshire	10.562	15.695	196.219	222.476	7.923	0.422	8.345	230.821
Edinburgh, City of	56.545	377.317	519.172	953.034	47.786	30.249	78.035	1,031.069
Eilean Siar	4.168	9.106	95.793	109.066	8.185	0.116	8.301	117.367
Falkirk	22.322	75.322	256.021	353.665	9.181	0.702	9.883	363.548
Fife	52.815	172.108	599.616	824.539	35.323	3.257	38.580	863.119
Glasgow City	100.532	358.472	1,081.275	1,540.279	64.614	69.018	133.632	1,673.911
Highland	32.423	156.979	372.126	561.528	27.695	1.039	28.734	590.262
Inverclyde	11.218	21.333	169.386	201.937	8.102	0.335	8.437	210.374
Midlothian	15.246	35.215	155.215	205.676	9.289	0.413	9.702	215.378
Moray	11.941	55.314	137.940	205.195	10.264	0.421	10.685	215.880
North Ayrshire	19.488	43.955	276.680	340.124	33.750	2.092	35.842	375.966
North Lanarkshire	50.583	121.640	607.439	779.662	31.315	3.332	34.647	814.309
Orkney	16.113	11.473	62.150	89.735	5.874	0.098	5.972	95.707
Perth & Kinross	17.721	60.754	242.221	320.696	21.021	0.672	21.693	342.389
Renfrewshire	25.685	131.323	238.261	395.269	16.133	0.786	16.919	412.188
Scottish Borders	14.102	37.818	209.018	260.938	21.670	0.507	22.177	283.115
Shetland	20.632	24.302	58.345	103.279	6.054	0.100	6.154	109.433
South Ayrshire	14.259	47.708	195.165	257.132	11.157	0.491	11.648	268.780
South Lanarkshire	45.074	341.536	319.072	705.682	28.320	2.096	30.416	736.098
Stirling	11.781	45.636	152.856	210.273	7.408	0.408	7.816	218.089
West Dunbartonshire	14.348	93.396	122.920	230.665	14.338	0.383	14.721	245.386
West Lothian	25.742	87.928	291.304	404.973	15.727	0.810	16.537	421.510
Undistributed	0.103	0.000	323.097	323.200	99.550	0.000	99.550	422.750
Redress Top Slice	0.000	0.000	6.000	6.000	0.000	0.000	0.000	6.000
Valuation Committee	0.000	0.000	0.583	0.583	0.000	0.000	0.000	0.583
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	15.327	15.327	15.327
Scotland	775.859	3,047.000	8,835.459	12,658.317	689.937	139.104	829.041	13,487.358