
To: Renfrewshire Integration Joint Board

On: 22 March 2019

Report by: Chief Finance Officer

Heading: 2019/20 Delegated Health and Social Care Budget

1. Purpose

- 1.1 This report describes the financial allocation and budgets made available to the Integration Joint Board (IJB) for 2019/20 by the Council and NHSGGC and outlines the main financial pressures on health and adult social care services.
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2. Recommendation

It is recommended that the IJB:

- Agree to accept the delegated Adult Social Care Budget for 2019/20;
- Agree to delegate responsibility to accept the 2019/20 delegated Health Budget to the Chief Officer and Chair of the IJB, subject to:
 - The expected uplift of 2.54% reflecting the Boards uplift for 2019/20 including any final adjustments in relation to recurring budget adjustments at month 12;
 - That the final budget offer includes a budget for Set Aside for 2019/20; and
 - That the Renfrewshire share of the transfer of budgets in relation to the closure of continuing care beds is included.
- Approve the drawdown of reserves in order to fund any shortfall in funding for 2019/20.

3. Introduction

- 3.1. Renfrewshire IJB is a legal entity in its own right created by Parliamentary Order, following ministerial approval of the Integration Scheme. It is accountable for the stewardship of public funds and ensuring that its business is conducted under public sector best practice governance arrangements, including ensuring that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The budget delegated by our two partner bodies, NHSGGC and Renfrewshire Council is used by the IJB to commission services from its two partner organisations. The principles of the funding allocated by the two partner organisations is set out in the Integration Scheme, however, utilisation of this funding is delegated to the IJB.
- 3.2. Under the terms of the Integration Scheme partner organisations should make appropriate arrangements to fund pay awards, contractual uplifts, the impact of demographic changes and determine efficiency targets as part of their respective budget setting processes.
- 3.3. The role of the Section 95 Officer (Chief Finance Officer) for the IJB includes both the adherence to professional standards as well as compliance with "The Local Government (Scotland) Act 1973 section 95, which clearly states that:

“...every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that the proper officer of the authority has responsibility for the administration of those affairs.”

for the IJB this includes the requirement to ensure a balanced budget is set.

4. 2019/20 Overview

- 4.1. On 12 December 2018, the Scottish Government published their draft budget for 2019/20, which was subject to parliamentary approval over the course of January and February 2019. Included within the conditions of the 2019/20 budget was the continued prioritisation of financial support for social care including the use of earmarked funding of £160 million to support Social Care and Mental Health investment, this was made up of £120m from the Health Portfolio to go to Local Authorities in-year for investment in integration, including delivery of the Living Wage and uprating free personal care, and school counselling services. In addition, £40 million has been included directly in the Local Government settlement to support the continued implementation of the Carers (Scotland) Act 2016 and extending free personal care to under 65s, as set out in the Programme for Government.
- 4.2. This report sets out the implications of the Scottish Government budget announcement of 12 December 2018 which was approved on 21 February 2019. and provides members with an overview of the IJB's anticipated budget allocation for 2019/20.
- 4.3. In agreeing the 2019/20 budget, members will wish to consider the medium and longer-term financial context for the IJB and the ongoing financial pressures and significant challenges which were detailed in the HSCP's three-year Financial Plan which was approved by members on 15 September 2017 and which are set out in more detail later in this report.
- 4.4. Similar to 2018/19, the Scottish Government draft budget for 2019/20 provides grant figures for one year only. However, in 2018 it published its first Medium Term Financial Strategy (MTFS) with a commitment to provide three-year funding settlements from 2020/21 onwards. The MTFS sets out the Government's financial assessment of the funding required to deliver on its key policies over this parliamentary period. It also highlights that the overall outlook is for little growth through to 2022/23. It is therefore likely that in the medium term, public finances in Scotland are likely to remain challenging and subject to further year on year reductions.
- 4.5. As highlighted in previous budget updates to the IJB, Members should remain aware that as a large proportion of the Scottish Budget is now driven by devolved tax powers, this brings additional risk to the funding available for public services in Scotland. As the Scottish Government budget moves towards c50% of its budget being generated from devolved tax raising powers, the performance of the Scottish economy becomes a key factor in the overall level of resources available to the Scottish Government. Whilst economic growth in Scotland in 2018 was ahead of that of the wider UK, the medium-term forecast is that this position cannot be sustained, with a likely reduction in growth from 1.4% to 1%. In this context, it is likely that the Scottish Government's budget will be subject to uncharted levels of uncertainty and risk moving forward.
- 4.6. In 2018/19 and 2019/20, in addition to positive Barnett consequential from the UK government budget for Scotland, the Scottish Government exercised devolved tax raising powers to generate an increase in their budgeted resources to support local government. However, future opportunities for the Scottish Government to generate similar additional resources in the short to

medium term may be limited. Real uncertainty therefore remains over the scale of the reduction in resources over the medium term. This, along with the continuation of annual cost pressures and increasing demand will drive a need for further significant and sustained savings to ensure financial sustainability across all sectors.

- 4.7. The HSCP's three-year Financial Plan reflects the economic outlook to 2020/21, adopting a strategic and sustainable approach linked to the delivery of priorities in our Strategic Plan. These strategic priorities will continue to provide a focus for future budget decisions, where the delivery of core services must be balanced with the resources available. Our three-year Financial Plan focuses on a medium-term perspective centred on financial sustainability, acknowledging the uncertainty around key elements including the potential scale of savings required and the need to redirect resources to support the delivery of key priorities.
- 4.8. Although as detailed earlier on in this report (para 4.4), the Scottish Government have committed to three-year funding settlements from 2020/21 onwards, it is likely that the next budget announcement will not be until December 2019, following on from the UK Government Comprehensive Spending Review. It is therefore essential that the IJB adopts a strategy to identify plans to meet any budget shortfall reflecting the current financial uncertainty, early in 2019/20. Moving beyond 2020/21 it is anticipated that multiyear financial settlements will assist in managing the planning risks associated with annual financial settlements.
- 4.9. In addition, it is important that the IJB works to create sufficient reserves to protect it during the course of the financial year, as highlighted by the CFO in previous reports to the IJB. In addition, members should note that Audit Scotland will continue to closely monitor the IJB's position to ensure unallocated general working balances remain at an appropriately prudent level.
- 4.10. Over recent months, budget assumptions have been updated including the impact of new statutory obligations, and the impact of increasing demographic and demand pressures. In addition, the CFO has identified areas of existing resource to re-direct to mitigate the impact of current and emerging cost pressures.
- 4.11. As detailed in the HSCP's three-year Financial Plan the financial projections include a range of key assumptions for which there remains significant and real uncertainty. These include:
- **Future funding allocations from Partner Organisations** – the Scottish Government has not provided any material details of spending plans beyond 2019/20 other than high level figures which indicate low levels of cash growth. However, as referred to in para 4.4, the commitment to providing multiyear financial settlements from 2020/21 represents a significantly positive step in providing greater clarity over the IJB's financial outlook.
 - **Future Pay Settlements** - the move to multi-year settlements provides a degree of certainty of pay pressures through to 2020/21, although these are at the higher end of the projections included within our financial plan. This will directly increase the cost pressures for the IJB. The sustainability of future pay awards at similar levels, in the context of an expectation of further reductions in resources, will be a major challenge for the IJB to manage in future years.
 - **Demand led Pressures** – demographic and socio-economic demand led cost pressures continue to be a key financial risk moving forward. Through its 'Change and Improvement Programme', the HSCP continues to actively

progress a wide range of key demand and cost management actions including identifying areas of existing resource that can be re-directed to mitigate the financial impact of these pressures whilst seeking to achieve better outcomes for clients and their families.

- **Prescribing** - impact of additional premiums paid for drugs on short supply.

4.12. In addition to the above, there also are risks associated with the potential outcome of Brexit. This could have a significant impact on the level of resources made available to the Scottish Government budget. If the UK exit the EU without a deal, the Chancellor of the Exchequer has made clear the expectation of an emergency UK budget shortly thereafter which is likely to have negative implications for public finances in Scotland both in 2019/20 and beyond.

4.13. The implications of the above and the associated impact on Renfrewshire IJB's delegated budgets are outlined in the following sections of this report.

5. Scottish Government Budget 2019/20

5.1. Following the announcement of the Scottish Government's Draft Budget for 2019/20 on 12 December 2018, the Director of Health Finance, Corporate Governance and Value, for the Scottish Government wrote to all NHS Chairs, NHS Directors of Finance, Integration Authority Chief Officers and Integration Authority Chief Finance Officers providing details of the funding settlement for Health Boards, which includes Integration Authorities (IJBs). A copy of the letter is attached in Appendix 1.

5.2. Members should note that included within the funding settlement for Health and Social Care Integration is an allocation of additional funding to IJBs. The letter specifically states the following:

- In 2019-20, NHS payments to Integration Authorities for delegated health functions must deliver a real terms uplift in baseline funding, before provision of funding for pay awards, over 2018-19 cash levels and,
- In addition to this, and separate from the NHS Board funding uplift, will be two elements of funding for Social Care:
 - £120 million will be transferred from the Health Portfolio to the Local Authorities in-year for investment in integration, including delivery of the Living Wage and uprating free personal care, and school counselling services; and
 - £40 million has been included directly in the Local Government settlement to support the continued implementation of the Carers (Scotland) Act 2016 and extending free personal care to under 65s, as set out in the Programme for Government.

5.3. This funding is to be additional to each Council's 2018/19 recurrent spending on social care and not substitutional. This means that, when taken together, Local Authority social care budgets for allocation to Integration Authorities (plus those retained for non-delegated social care functions) and funding for school counselling services must be £160 million greater than 2018/19 recurrent budgets.

5.4. On the 12 December 2018, the Cabinet Secretary for Finance, Economy and Fair Work wrote to the Leaders of all Scottish Local Authorities (a copy of the letter is attached at Appendix 2), setting out the Scottish Government's draft spending and tax plans for 2019/20. Within this letter he confirms that in return

for their 2019/20 settlement, Local Authorities will be expected to deliver certain specific commitments, including the commitment that the allocation to Integration Authorities must be £160 million greater than 2018/19 recurrent budgets.

5.5. The Cabinet Secretary for Finance, Economy and Fair Work issued further clarification on 31 January 2019 (Appendix 3), in which he announced the release of additional resources to local government in 2019/20, following the Budget Bill Stage 1 debate in Parliament. This included the following change:

- Continue to provide an earmarked £160 million from the Scottish Government for health and social care investment to support social care and mental health services – including those under the direction of Integration Authorities – whilst, as part of this package, allowing local authorities the flexibility to offset their adult social care allocations to Integration Authorities in 2019/20 by 2.2% compared to 2018/19, i.e. by up to £50 million across all local authorities to help them manage their own budgets.

5.6. The letter of the 31 January 2019 from the Cabinet Secretary for Finance, Economy and Fair Work is the basis on which Renfrewshire Council have made their budget offer to the IJB for 2019/20.

5.7. Subsequent to the above, the Local Government Finance Circular No. 2/2019 was issued on 7 March 2019 (Appendix 4).

6. Delegated Adult Social Care Budget 2019/20

6.1. Similar to 2018/19, demographic and socio-economic factors continue to drive significant demand and cost pressures for 2019/20 relating to:

- Expected cost pressures arising from contractual arrangements which are subject to renewal;
- Financial impact of the negotiated application of the increased living wage across the sector;
- Increases associated with the National Care Home Contract;
- Legislative changes impacting upon the cost of delivering support to Carers;
- Ongoing pressure on the Care at Home service in relation to costs associated with shifting the balance of care by supporting people to live safely at home for as long as possible and facilitating prompt discharge from hospital;
- Increasing number and complexity of care packages required to support adult clients to live as independently as possible in the community.

6.2. Over the past years, through the Change and Improvement Programme, the HSCP has taken forward a wide range of programmes designed in part to dampen and mitigate the impact of demand led growth, including investing in preventative measures and redesigned services to reduce longer term demand growth. However, there is a major risk that as these pressures continue to grow in their scale and impact, our ability to mitigate and dampen these is not able to keep pace with the resources available.

6.3. The Chief Finance Officer, using a range of informed assumptions, has estimated that the demand and cost growth for Adult Social Care in 2019/20 linked to the areas highlighted in para 6.1 is likely to be in the region of a gross

increase of c£4million (excluding new requirements such as the Carers Act, and the extension of Free Personal and Nursing Care to the under 65s).

- 6.4. In 2017/18 Renfrewshire Council set aside £4.4 million for Adult Social Care service pressures, which throughout 2017/18 and 2018/19 has been managed jointly by the Director of Finance and Resources for the Council and the CFO. This resource has now been drawn down in full and is included in the base budget for 2019/20 on a recurring basis. The balance of the current non-recurring resources held by the Council will once again be made available to the HSCP in 2019/20 by the Council and as detailed in the table below is included in the CFOs financial plan for 2019/20.
- 6.5. At its meeting of 28 February 2019, Renfrewshire Council, following the Director of Finance and Resources recommendations, approved a recurring net uplift to the delegated Adult Social Care budget of £1.424 million. This included: provision to meet pay pressures in 2019/20; the net impact of new service and cost pressures in 2019/20 and ongoing implementation of the Carers Act. In addition to this, as detailed in 6.4 above, the balance of the non-recurring resources (reserves) c £1.1 million held by the Council will be made available to the HSCP in 2019/20. The proposed net uplift includes an adjustment of 2.2% against the 2018/19 budget, which equates to £1.4 million. These adjustments by the Council are in line with the conditions of the letter of 31 January 2019 from the Cabinet Secretary for Finance, Economy and Fair Work (Appendix 3).
- 6.6. In recognition that the HSCP is progressing a range of service transformation and redesign projects which take time to fully develop and implement, the Council has agreed to extend additional support by earmarking the £1.4million. These resources have been earmarked by the Council in 2019/20 to provide resources to mitigate the risk of change, and, support the HSCP transition from existing service arrangements to new ones, as well as providing resource capacity to support the HSCP to deliver its change programme in 2019/20.
- 6.7. The table below provides a summary of the above:

	Amount In £000's	
Anticipated Budget Pressures (inc Carers)		4,233
Funded by:		
Uplift from Renfrewshire Council:		
Share of £108m	3,689	
Adjustment for Non-Delegated Children's, and Criminal Justice Social Care Functions	(1,200)	
2.2% efficiency/ cost mitigation adjustment	(1,400)	
Allocation of Carers Monies	335	(1,424)
Resource Transfer Adjustment		(1,191)
Proposed savings for 19/20		(508)
= Residual Funding Requirement		= (1,110)

- 6.8. The residual funding requirement of £1.1m (para 6.7) is based on the anticipated budget pressures for 2019/20 and will be funded from non-recurring resources made available by the Council in 2019/20. Should these be fully utilised in 2019/20, as currently forecast, there will be a requirement for the Council to address this funding on a recurring basis moving into 2020/21.
- 6.9. Similar to the arrangement agreed in 2017/18 and 2018/19, the amount of drawdown will be agreed between the Council's Director of Finance and Resources and the CFO, on the basis of the actual impact of the cost pressures

over the course of the financial year. Updates on the level of resource required to be drawn down will be reported to members in the finance budget monitoring papers throughout 2019/20 along with any agreed draw from the £1.4 million of resources available to support transformation and change activities.

7. Delegated Health Budget 2019/20

- 7.1. As detailed earlier in this report, on 12 December 2018, the Director of Health Finance, Scottish Government, wrote to NHS Chief Executives (Appendix 1), setting out the draft budget for 2019/20 for NHS Boards as set out by the Cabinet Secretary for Finance, Economy and Fair Work. This included narrative which set out the expectations that the funding settlement for Health Boards would allow for progress to be made in: “delivering greater progress and pace in the integration of health and social care as well as evidencing a further shift in the balance of spend to mental health and to primary, community and social care”. It also confirms that NHS payments to Integration Authorities for delegated health functions must deliver a real terms uplift in baseline funding, before provision of funding for pay awards, over 2018/19 cash levels.
- 7.2. The letter also refers to: “The system reform assumptions in the Health and Social Care Medium Term Financial Framework include material savings to be achieved from reducing variation in hospital utilisation across partnerships. Planning across the whole unplanned care pathway will be key to delivering this objective and partnerships must ensure that by the start of 2019-20, the Set Aside arrangements are fit for purpose and enable this approach. The Scottish Government will work with Integration Authorities, Health Boards and Local Authorities to ensure the legislation and statutory guidance on hospital specialties delegated to Integration Authorities, particularly in relation to Set Aside budgets, is put into practice. This does not change the balance of risk and opportunity for this objective, which remains shared between Integration Authorities and Health Boards and can only be delivered in partnership, but it recognises the lead role of the Integration Authority in planning for the unscheduled care pathway set out in the legislation.”
- 7.3. Also included within the letter are confirmation of an allocation of £392 million for investing in reforming services including Primary Care, Waiting Time Improvements, Mental Health and CAMHS, Trauma Network and Cancer, some of which will be delegated to the IJB.
- 7.4. The NHSGGC expected contribution includes an uplift at 2.54% reflecting the Board’s uplift for 2019/20. It is anticipated that the formal budget offer from the NHS Board will not be received until April 2019, following NHSGGC Board approval. The indicative offer has been verbally agreed with the Assistant Director of Finance for NHSGGC, pending receipt of the formal budget contribution offer.
- 7.5. In addition to the above, NHSGGC have confirmed that the recurring budget for the continuing care beds financial framework will be included in the formal offer in April. The final offer will also confirm any change to the 2018/19 recurring rollover funding once the month 12 allocation from the Scottish Government is confirmed.
- 7.6. Building on the long-standing approach to deliver savings and efficiencies for local health services, during the past year, through its Change and Improvement Programme, the HSCP has successfully managed to take forward a number of programmes intended to dampen and mitigate the impact of demand led growth. However, the scope to further mitigate and reduce demand to deliver additional recurring savings is assumed to be highly limited.

7.7. As previously discussed with members, the delegated health budget includes a number of budget areas which cannot be considered for planned savings:

- Resource Transfer from the NHS is used to directly fund social care services provided directly through the Council or commissioned from third party organisations.
- Prescribing budget has a clear clinically led approach to cost containment and volume control as part of an NHSGGC system wide approach and one that is built up from the prescribing patterns of individual GPs and informed by known costs;
- Family Health Service budgets directly fund income to contracted services such as GPs;
- Social Care Fund is passed directly through to Renfrewshire Council for allocation to the Adult Social Care Budget;
- Mental Health services protection in line with the Scottish Government's directions;
- Health Visitors funding – this is a ring-fenced allocation from the Scottish government in line with their priority to increase the number of Health Visitors by 2019/20.

7.8. The table below provides a summary of the above, highlighting that the amount of remaining budget against which any savings targets need to be delivered is c£28.023 million the majority of which are employee related budgets.

<u>Health Budget Influencable Spend</u>	£'000's
2018/19 Net Recurring Budget (not including set aside) Includes Action 15 and PCIP 18-19 Allocations	163,357
<u>Less:</u>	
Resource Transfer	-18,866
Prescribing	-35,302
FHS	-43,156
Social Care Fund	-12,425
Mental Health (Per SG Direction for 18-19)	-18,573
Action 15	-332
PCIP	-1,205
Health Visitors Money (Ring Fenced Funding)	-3,336
ADP (Ring fenced Funding)	-2,140
	-135,334
= Remaining Budget Against which savings can be applied	28,023
% of budget against which savings can be applied	17.15%

7.9. The CFO, using a range of informed assumptions, has estimated that the demand and cost growth for delegated Health Services (not including Set Aside) in 2019/20 is likely to be in the region of £6 million. In order to identify the funding gap for 2019/20 the Chief Finance Officer has built in a number of assumptions which include:

- Pay Inflation of 3%;
- Inflationary linked increases on non-pay eligible budgets;
- Net increase of 6% for Prescribing (in line with 2018/19 assumptions) and reflective of current projections for 2018/19;

- Additional monies to support the increase of 6% in the employer's superannuation contributions; and
- Approval of savings (detailed in the Change and Improvement Programme paper submitted to the IJB on 22 March 2019)

7.10. Members should note that the current projected 2019/20 pressure for prescribing is largely due to the impact of short supply. Work is underway to mitigate this increased pressure through a number of actions including collaborating with other HSCPs in GG&C and across Scotland to proactively engage with the Scottish Government with the clear aim of establishing plans to reduce overall drug costs in 19/20.

7.11. The table below provides a high level summary of the above:

	Amount In £000's
Anticipated Budget Pressures	6,076
Funded by:	
NHSGGC expected contribution (uplift at 2.54%) for 2019/20 inc	(2,903)
Additional funding from SG for superannuation increase	(2,345)
Continuing Beds Transfer (net of transfer to Adult Social Care)	(161)
Savings approved in 18/19	(304)
Proposed savings for 19/20	(363)
= Total Funding	6,076

Note: these are high level indicative figures which have yet to be agreed pending final receipt of the formal budget offer from NHSGGC

Set Aside Budget for 2019/20

7.12. As yet no offer has been received from NHSGGC in respect of the Set Aside Budget for 2019/20.

7.13. As highlighted in section 7.2, the Scottish Government remain committed to ensuring that Set Aside arrangements are fit for purpose, and will work with Integration Authorities, Health Boards and Local Authorities to ensure the legislation and statutory guidance on hospital specialties delegated to Integration Authorities, particularly in relation to Set Aside budgets, is put into practice in 2019/20.

7.14. The CFO'S recommendation to the IJB is, to delegate responsibility to accept the 2019/20 delegated Health Budget to the Chief Officer and Chair of the IJB subject to:

- The expected uplift of 2.54% reflecting the boards uplift for 2019/20 including any final adjustments in relation to recurring budget adjustments at month 12;
- That the final budget offer includes a budget for Set Aside for 2019/20; and
- That the Renfrewshire share of the transfer of budgets in relation to the closure of continuing care beds is included.

Implications of the Report

1. **Financial** – Financial implications are discussed in full in the report above.

2. **HR & Organisational Development** – none
3. **Community Planning** – none
4. **Legal** – This is in line with Renfrewshire IJB's Integration Scheme
5. **Property/Assets** – none.
6. **Information Technology** – none
7. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – none
9. **Procurement** – Implementation of the living wage impact on existing contracts with providers and their ability to deliver within the allocated funding package
10. **Risk** – Delays in setting the budget may impact on the IJBs ability to achieve financial balance in 2018-19. In addition there are a number of risks which should be considered on an ongoing basis: adequate funding to deliver core services, delivery of additional unallocated savings within the current financial year
11. **Privacy Impact** – none.

List of Background Papers – none

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Chief Executives, NHS Scotland

Copy to: NHS Chairs
NHS Directors of Finance
Integration Authority Chief Officers
Integration Authority Chief Finance Officers

Issued via email

Our Ref: A22950623

12 December 2018

Dear Chief Executives

Budget 2019-20 – Indicative Allocation

Following the announcement of the Scottish Government's Budget for 2019-20 by the Cabinet Secretary for Finance, Economy and Fair Work in Parliament today, I am writing to provide details of the funding settlement for Health Boards. A breakdown of the total is provided in the annex to this letter.

A central component of the Portfolio settlement and approach taken is that the Budget will support the delivery of the core priorities set out in the Programme for Government, which focus on; waiting times improvement, investment in mental health and delivering greater progress and pace in the integration of health and social care, as well as evidencing a further shift in the balance of spend to mental health and to primary, community and social care.

Baseline Funding

Territorial Boards will receive a minimum baseline uplift of 2.5%, which includes funding for the 2019-20 pay award. In addition to this, those Boards furthest from NRAC parity will receive a share of £23 million, which will continue to mean that no Board is further than 0.8% from NRAC parity in 2019-20.

The four patient facing National Boards, (Scottish Ambulance Service, NHS 24, Golden Jubilee Foundation and The State Hospital) will each receive a minimum uplift of 1.7%, including funding for the 2019-20 pay award. In addition, the Scottish Ambulance Service will receive a further £6 million to support the implementation of their strategy. NHS National Services Scotland, Healthcare Improvement Scotland, NHS Education for Scotland and NHS Health Scotland will receive funding for the 2019-20 pay award.

The National Board savings requirement of £15 million is reflected in opening budgets, with final amendments to be agreed before the start of the financial year.

Investment in Improving Patient Outcomes

In addition to the baseline funding uplift, a total of £392 million will be invested in reforming service delivery in 2019-20, as set out below:

Improving patient outcomes	2018-19 (£m)	2019-20 (£m)	Increase for 2019-20 (£m)
Primary Care	120	155	35
Waiting Times Improvement	56	146	90
Mental Health and CAMHS	47	61	14
Trauma Networks	10	18	8
Cancer	10	12	2
TOTAL	243	392	149

When combining the £149 million increase in investment in reform with an increase of £281 million in baseline funding for frontline NHS Boards, the total additional funding for frontline NHS Boards will amount to £430 million (4.2 per cent) in 2019-20. Further detail is set out in the annex to this letter.

Full details of the method of allocation and evidence of delivering against agreed outcomes will be set out by individual policy areas in advance of the new financial year.

Core Areas of Investment

Primary Care

Investment in the Primary Care Fund will increase to £155 million in 2019-20. This will support the transformation of primary care by enabling the expansion of multidisciplinary teams for improved patient care, and a strengthened and clarified role for GPs as expert medical generalists and clinical leaders in the community.

Waiting Times Improvement Plan

Investment of £146 million will be provided to support delivery of the trajectories set out in the Waiting Times Improvement Plan. Up to £40 million will be accelerated into 2018-19 to allow Boards to support immediate priorities.

Mental Health and CAMHS

To support the mental health strategy, in 2019-20 a further £14 million will be invested which will go towards the commitment to increase the workforce by an extra 800 workers; for transformation of CAMHS; and to support the recent Programme for Government commitments on adult and children's mental health services. In order to maximise the contribution from this direct investment, this funding is provided on the basis that it is in addition to a real terms increase in existing 2018-19 spending levels by NHS Boards and Integration Authorities. This means that funding for 2019-20 must be at least 1.8% greater than the recurrent budgeted allocations in 2018-19 plus £14 million. Directions regarding the use of £14 million will be issued in year.

Trauma Networks

This funding will increase by £8 million to £18 million, taking forward the implementation of the major trauma networks.

Cancer

This reflects continued investment in the £100 million cancer strategy.

Health and Social Care Integration

In 2019-20, NHS payments to Integration Authorities for delegated health functions must deliver a real terms uplift in baseline funding, before provision of funding for pay awards, over 2018-19 cash levels.

In addition to this, and separate from the Board Funding uplift, will be two elements of funding for Social Care:

- £120 million will be transferred from the Health Portfolio to the Local Authorities in-year for investment in integration, including delivery of the Living Wage and uprating free personal care, and school counselling services; and
- £40 million has been included directly in the Local Government settlement to support the continued implementation of the Carers (Scotland) Act 2016 and extending free personal care to under 65s, as set out in the Programme for Government.

This funding is to be additional to each Council's 2018-19 recurrent spending on social care and not substitutional. This means that, when taken together, Local Authority social care budgets for allocation to Integration Authorities (plus those retained for non-delegated social care functions) and funding for school counselling services must be £160 million greater than 2018-19 recurrent budgets.

The system reform assumptions in the Health and Social Care Medium Term Financial Framework include material savings to be achieved from reducing variation in hospital utilisation across partnerships. Planning across the whole unplanned care pathway will be key to delivering this objective and partnerships must ensure that by the start of 2019-20, the set aside arrangements are fit for purpose and enable this approach. The Scottish Government will work with Integration Authorities, Health Boards and Local Authorities to ensure the legislation and statutory guidance on hospital specialties delegated to Integration Authorities, particularly in relation to set aside budgets, is put into practice. This does not change the balance of risk and opportunity for this objective, which remains shared between Integration Authorities and Health Boards and can only be delivered in partnership, but it recognises the lead role of the Integration Authority in planning for the unscheduled care pathway set out in the legislation.

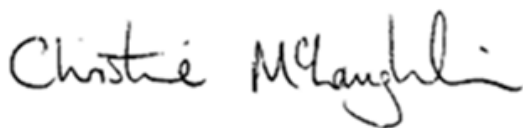
Capital Funding

We will continue to prioritise funding for existing commitments and Boards should assume an unchanged initial capital formula allocation.

3 Year Financial Plan

We will shortly set out the requirements for the three year planning and performance cycle. This will set out a number of principles to be delivered in relation to finance and wider performance.

Yours sincerely



CHRISTINE MCLAUGHLIN

Director of Health Finance, Corporate Governance and Value
Scottish Government

Annex – Board Funding Uplifts

	Total 2018-19 Allocation £m	Baseline uplift £m	Uplift (exc 18-19 pay) £m	Uplift (exc 18-19 pay) %	NRAC & National Board adjs £m	2019-20 Total allocation £m	Total uplift (exc 18-19 pay) %
NHS Territorial Boards							
Ayrshire and Arran	695.3	24.1	17.8	2.6%	0.6	720.0	2.6%
Borders	200.7	7.0	5.1	2.6%	0.0	207.7	2.6%
Dumfries and Galloway	289.3	9.8	7.3	2.5%	0.0	299.1	2.5%
Fife	637.0	22.2	16.4	2.6%	2.2	661.4	2.9%
Forth Valley	507.1	17.7	13.1	2.6%	2.2	527.0	3.0%
Grampian	921.1	32.6	23.9	2.6%	4.2	957.9	3.1%
Greater Glasgow and Clyde	2,155.7	75.4	55.6	2.6%	0.0	2,231.2	2.6%
Highland	604.7	21.0	15.5	2.6%	1.8	627.5	2.9%
Lanarkshire	1,156.8	40.4	29.8	2.6%	2.2	1,199.3	2.8%
Lothian	1,385.1	48.7	35.8	2.6%	7.7	1,441.5	3.1%
Orkney	48.0	1.6	1.2	2.5%	0.0	49.6	2.5%
Shetland	49.0	1.6	1.2	2.5%	0.0	50.6	2.5%
Tayside	735.2	25.6	18.9	2.6%	2.1	762.9	2.8%
Western Isles	73.4	2.4	1.8	2.5%	0.0	75.7	2.5%
	9,458.4	330.2	243.4	2.6%	22.9	9,811.4	2.8%
NHS National Boards							
National Waiting Times Centre	54.0	2.3	1.3	2.5%	-2.1	54.2	-1.4%
Scottish Ambulance Service	241.0	9.2	4.4	1.8%	9.6	259.9	5.8%
The State Hospital	34.8	0.9	0.6	1.7%	-0.3	35.3	0.7%
NHS 24	66.4	2.4	1.5	2.2%	-0.2	68.6	1.8%
NHS Education for Scotland	423.4	6.5	0.5	0.1%	-4.0	425.9	-0.8%
NHS Health Scotland	18.3	0.4	0.2	1.1%	-0.4	18.3	-1.1%
NHS National Services Scotland	332.3	12.8	10.3	3.1%	-6.7	338.5	1.1%
Healthcare Improvement Scotland	24.7	0.4	0.2	0.8%	-0.3	24.9	-0.3%
	1,194.9	35.1	19.1	1.6%	-4.5	1,225.6	1.2%
Total NHS Boards	10,653.3	365.3	262.5	2.5%	18.4	11,037.0	2.6%
Improving Patient Outcomes	243.0	149.0	149.0	-	-	392.0	-
Total Frontline NHS Boards*	10,097.5	494.0	400.2	3.9%	29.9	10,621.4	4.2%

*Frontline NHS Boards comprise the 14 NHS Territorial Boards, National Waiting Times Centre, Scottish Ambulance Service, State Hospital, and NHS 24.



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APPENDIX 2

Councillor Alison Evison
COSLA President
Verity House
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Edinburgh
EH12 5BH

Copy to: The Leaders of all Scottish local
authorities

12 December 2018

Today I set out the Scottish Government's draft spending and tax plans for 2019-20. Further to my announcement I write now to confirm the details of the local government finance settlement for 2019-20.

As agreed with COSLA, details of the indicative allocations to individual local authorities for 2019-20 will be formally published on 17 December in a Local Government Finance Circular.

This settlement takes into account the fact that the finances I have at my disposal are constrained by continuing UK Government policies that do not meet Scotland's needs. Even after the additional Health consequential and other non-Barnett allocations in 2019-20 announced as part of the 2018 UK Budget, Scotland's fiscal resource block grant is still almost £2.0 billion (6.9%) lower in real terms than it was in 2010-11.

If the consequential for investment in the NHS are excluded, this year's block grant would be £340 million or 1.3% less in real terms than it was last year.

Nobody should understate the real financial challenges that has posed and the tough and difficult decisions that means for us, both collectively and individually. Despite that, I am absolutely clear that the Budget plans I have announced are ambitious for Scotland and continue to be targeted at providing value for tax payers and support our vital public services.

The total revenue funding to be provided through the settlement for 2019-20 will be £9,987 million, which includes distributable non-domestic rates incomes of £2,853 million.

The core Capital funding is set at £759 million but with the inclusion of the continuing expansion of Early Years provision, the addition of an extra £50 million Town Centre Fund and the repayment of the reprofiled capital this increases the Capital funding within the settlement to £1,084 million.



The total funding which the Scottish Government will provide to local government in 2019-20 through the settlement is therefore £11,071 million. This includes;

- Baseline from 2019-20 of the full £170 million additional revenue investment announced earlier this year at Stage 1 of the Budget Bill for 2018-19;
- An additional £210 million revenue and £25 million capital to support the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours by 2020;
- In addition to the £66 million baselined provision from 2018-19, a further £40 million is included to support expansion of Free Personal and Nursing Care for under 65s, as set out in the Programme for Government, and implementation of the Carers Act;
- £120 million to be transferred from the health portfolio to the Local Authorities in-year for investment in integration, including delivery of the Living Wage and uprating free personal care, and includes £12 million for school counselling services;
- The ongoing additional £88 million to maintain the pupil teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- An indicative allocation of £3.3 million for Barclay implementation costs;
- Repayment in full of the reprofiled £150 million capital funding; and
- A new £50 million Town Centre Fund to enable local authorities to stimulate and support place-based economic improvements and inclusive growth through a wide range of investments which contribute to the regeneration and sustainability of town centres.

Individual local authorities will, in return for this settlement, be expected to deliver certain specific commitments.

For 2019-20, local authorities will continue to have the flexibility to increase Council Tax by up to a maximum of 3%. This local discretion will preserve the financial accountability of local government, whilst also potentially generating around £80 million to support services.

The revenue allocation, including the additional resources to meet our commitments on the expansion of Early Years and support for social care and mental health, delivers a real terms increase for local government for 2019-20 compared to 2018-19. Taken together with the additional spending power that comes with the flexibility to increase Council Tax (worth around £80 million next year) the total funding (revenue and capital) delivers a real-terms increase in the overall resources to support local government services of £289 million or 2.7%.

The total additional funding of £160 million allocated to Health and Social Care and Mental Health is to be additional to each Council's 2018-19 recurrent spending on social care and not substitutional. It means that, when taken together, Local Authority social care budgets for allocation to Integration Authorities (plus those retained for non-delegated social care functions) and funding for school counselling services must be £160 million greater than 2018-19 recurrent budgets.

In addition to this, the Scottish Government will work with Integration Authorities, Health Boards and Local Authorities to ensure the legislation and statutory guidance on hospital specialties delegated to Integration Authorities, particularly in relation to set aside budgets, is put into practice.

We will also continue to take forward our ambitious programme of educational reform that will deliver an education system led by communities, schools and teachers. The Scottish Government, in partnership with local authorities, will empower schools to make key decisions over areas such as the curriculum, budgets and staffing. In recognising that teachers are central to achieving our ambition of delivering excellence and equity in Scottish education we will continue to commit an overall funding package of £88 million in the local government finance settlement to support both maintaining the pupil teacher ratio at a national level and ensuring that places are provided for all probationers who require one under the teacher induction scheme. We recognise that discussions on teachers' pay are on-going through the tri-partite Scottish Negotiating Committee for Teachers and any additional allocation to fund a negotiated agreement will require to be agreed.

Each local authority area will continue to benefit from Pupil Equity Funding (PEF) which forms part of the overall commitment from the Scottish Government to allocate £750 million through the Attainment Scotland Fund, over the term of the Parliament to tackle the attainment gap. £120 million in Pupil Equity Funding is going directly to headteachers to provide additional support to help close the attainment gap and overcome barriers to learning linked to poverty. PEF is additional to the £62 million Attainment Scotland funding, which is outwith the local government finance settlement. Money from the Attainment Scotland Fund will continue to provide authorities and schools with additional means to provide targeted literacy, numeracy and health and wellbeing support for children and young people in greatest need.

The Scottish Government remains committed to a competitive non-domestic rates regime, underlined by the proposals outlined in this Scottish Budget. The poundage in Scotland has been capped below inflation at 49 pence, a 2.1 per cent increase, ensuring over 90 per cent of properties in Scotland pay a lower poundage than they would in other parts of the United Kingdom.

I believe that the outcome of the financial settlement for local government, presented in the measures set out in this letter, is the best that could be achieved in the circumstances and continues to provide a fair settlement to enable local authorities to meet our priorities of inclusive economic growth and investment in our vital health and social care and education services.



DEREK MACKAY



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Councillor Alison Evison,
COSLA President
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Copy to: Leaders of all Scottish local authorities

31 January 2019

Dear Alison,

I have listened carefully to the points you and other Leaders have raised with me following our consultation, and most recently in our meeting on 30 January, on the terms of the local government settlement and the issues you have sought to resolve as being important to you. The Scottish Greens have also raised many similar points in my discussions with them to secure support for the Budget.

In the Budget Bill Stage 1 debate in Parliament today I announced a package of further measures covering local taxation and local government finance which I consider will be the biggest empowerment of local authorities since devolution. I write now to confirm the details.

The Scottish Government has committed to make a number of changes to local government taxation between now and the end of this Parliament and clearly COSLA will have a key role as that works unfolds. These potential changes include:

- To consult, in 2019, on the principles of a locally determined tourist tax, prior to introducing legislation to permit local authorities to introduce a **transient visitor levy**, if it is appropriate for local circumstances;
- To support an agreed amendment from the Scottish Greens to the Transport (Scotland) Bill that would enable those local authorities who wish to use such a power, to introduce a **workplace parking levy**. Scottish Government support will be contingent on the exclusion of hospitals and NHS properties; and
- To devolve Non-Domestic Rates **Empty Property Relief** to local authorities in time for the next revaluation.

Both the Scottish Government and the Greens also supported the recommendation of the Commission on Local Tax Reform, which was co-chaired by the then COSLA President, that the present council tax system must end.

In order to make progress the Scottish Government will convene cross-party talks on its replacement with a view to publishing legislation, should cross-party agreement on a replacement be reached, by the end of this Parliament, with that legislation taken forward in the following Parliament.

While the Scottish Government maintains the position that money for education, social care and early learning and child care are core functions of local government, we have listened to the arguments that local government requires increased funding and flexibility for the 'core' local government settlement.

I have, therefore, agreed to make the following changes:

- An increase in the core resource local government settlement of £90 million;
- Continue to provide an earmarked £160 million from the Scottish Government for health and social care investment to support social care and mental health services – including those under the direction of Integration Authorities– whilst, as part of this package, allowing local authorities the flexibility to offset their adult social care allocations to Integration Authorities in 2019-20 by 2.2% compared to 2018-19, i.e. by up to £50 million across all local authorities to help them manage their own budgets
- Provide, as you have requested, local authorities with the flexibility to increase the Council tax by 3% in real terms, which equates to 4.79% next year.
- Bringing forward a three year funding settlement for local government from 2020-21 budget onwards; and to develop a rules based framework for local government funding in partnership with COSLA that would be introduced for the next Parliament.

Taken together, this enhanced package offers up to £187 million of increased funding and flexibility to local authorities.

In addition to this, and subject to the successful outcome of negotiations with teachers, the Scottish Government will fully fund its contribution to the cost of the Teachers' Pay deal, providing local authorities with the additional funding required to meet our share of the pay offer.

At our meeting on 30 January I also undertook to follow up and confirm the position on two further points.

Firstly, Local authorities, along with other public bodies, will face increased costs as a result of changes made by the UK Government to employer contributions for public sector pensions, including for Teacher pensions. The UK Government has committed to part fund these costs.


Local authorities were assuming a shortfall of 33% in the funding for these costs. Scottish Government analysis is that this shortfall is likely to be closer to 21%. This difference amounts to around £15 million for local authorities which they should no longer have to budget for.

We will not have formal confirmation of the impact of these changes to the Scottish Budget until the UK Spring Statement on 13 March 2019. However, we are committed to continue to press the UK Government to meet the full cost of these changes to avoid damaging impacts on the delivery of public services across Scotland. The Scottish Government will, however, commit to pass on to local government the consequentials that we receive towards the employers' cost increase for local government Teachers' Pension schemes.

Secondly, I can confirm that I intend to bring forward as early as I can (early in the new financial year) changes to legislation which will allow Councils to vary loans fund repayments for advances made before 1 April 2016. Changes to repayments must be based on prudent principles and we will work with COSLA and Audit Scotland to reach a solution.

Throughout the Budget negotiations, I have endeavoured to engage constructively and openly with COSLA. As a result of the continuing UK austerity cuts forced upon us I know local authorities, along with the rest of the public sector, are still facing some difficult financial challenges, but I hope that you can recognise and welcome the significant package of additional measures I have confirmed today, which I truly do consider will be the biggest empowerment of local authorities since devolution.

Set out in the Appendix to this letter are details of the additional allocations to individual local authorities, through the normal formula distribution for the additional £90 million, to be spent at the discretion of individual councils. Subject to Parliamentary approval in the final stages of the Budget Bill, these sums will be added to the Local Government Finance (Scotland) Order 2019 to be presented to Parliament later in February.


DEREK MACKAY

Local Authority	Additional Stage 1 Allocation: Core Grant
	£m
Aberdeen City	3.161
Aberdeenshire	4.352
Angus	1.967
Argyll & Bute	1.626
Clackmannanshire	0.834
Dumfries & Galloway	2.678
Dundee City	2.503
East Ayrshire	2.051
East Dunbartonshire	1.874
East Lothian	1.719
East Renfrewshire	1.787
Edinburgh, City of	7.038
Eilean Siar	0.691
Falkirk	2.600
Fife	6.165
Glasgow City	9.969
Highland	4.228
Inverclyde	1.355
Midlothian	1.493
Moray	1.543
North Ayrshire	2.398
North Lanarkshire	5.702
Orkney	0.637
Perth & Kinross	2.477
Renfrewshire	2.941
Scottish Borders	1.990
Shetland	0.719
South Ayrshire	1.890
South Lanarkshire	5.388
Stirling	1.585
West Dunbartonshire	1.576
West Lothian	3.063
Scotland	90.000



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Local Government Finance Circular No. 2/2019

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A23379521
7 March 2019

Dear Chief Executive/Director of Finance

- 1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2019 - SETTLEMENT FOR 2019-20 AND REDETERMINATIONS FOR 2018-19**
- 2. LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2018-20**
- 3. NON-DOMESTIC RATES FOR 2019-20**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2019. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2019-20 and the changes made to amounts payable to each authority for 2018-19 since the 2018 Order.

2. This Circular provides a summary of the 2019-20 figures (and the revised revenue allocations for 2018-19) which have been updated from those contained in Local Government Finance Circular No. 8/2018.

3. The Cabinet Secretary for Finance, Economy and Fair Work wrote to all 32 local authorities on 12 December and 31 January providing details of the proposed settlement, including additional resources and flexibility following Stage 1 of the Budget Bill. The Scottish Government requires local authorities to deliver on the full package of agreed measures as set out in the offer letters, including the shared priorities which will improve outcomes for local people.

4. The total overall funding package for 2019-20 includes:

- An additional £90 million of General Revenue Grant added at Stage 1 of the Budget Bill;
- The flexibility to increase the Council Tax by 3% in real terms which equates to 4.79% next year;
- Baselining from 2019-20 of the full £170 million additional revenue investment announced at Stage 1 of the Budget Bill for 2018-19;
- An additional £210 million revenue and £25 million capital to support the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours by 2020;
- In addition to the £66 million baselined provision from 2018-19, a further £29.5 million is included to support expansion of Free Personal and Nursing Care for under 65s, as set out in the Programme for Government, and £10.5 million for the implementation of the Carers Act;

- £120 million for additional investment in integration, including delivery of the Living Wage and uprating free personal care, and includes £12 million for school counselling services (see Cabinet Secretary's letter of 31 January regarding increased flexibility);
- The ongoing additional £88 million to maintain the pupil teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- An allocation of £3.3 million for Barclay Review implementation costs;
- Repayment in full of the reprofiled £150 million capital funding; and
- A new £50 million Town Centre Fund to enable local authorities to stimulate and support place-based economic improvements and inclusive growth through a wide range of investments which contribute to the regeneration and sustainability of town centres.

5. It should be noted that the distributable General Revenue Grant figures contained in this Circular differ from the amount approved in the Order by a total of £35.498 million, the distribution of which was agreed with COSLA after the Order was laid. The breakdown of the £35.498 million is as follows; Free Personal Care for the under 65s (£29.5 million); 1+2 Languages (£3 million); Scottish Assessors Association Barclay Implementation (£2.498 million); and the increase in the Carers Act extension (£0.5 million). These sums will be subject to a future Parliamentary approval. In addition, following the outcome of negotiations with teachers, further funding will be provided in 2019-20 to meet the Scottish Government's share of the costs for the Teacher's Pay Award.

6. Local authorities (and other public bodies) will face increased costs as a result of changes made by the UK Government to employer contributions for public sector pensions, including for Teacher pensions. The UK Government has committed to part fund these costs.

7. We will not have formal confirmation of the impact of these changes to the Scottish Budget until the UK Spring Statement on 13 March 2019. Whatever decision the UK Government eventually takes, the Scottish Government will commit to pass on to local government the full consequential that we receive towards the employers' cost increase for local government Teachers' Pension schemes.

8. Alongside the funding set out in this Circular it should be noted that there are a number of further funding streams out-with the local government finance settlement for particular policy initiatives which benefit local government services. Table 6.15 in the Scottish Government's "Budget Document: 2019-20", which was published on 12 December, provides further details of these funding streams.

9. 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: 2019-20 and changes in 2018-19;
 Part B:- Local Government Finance Settlement – Capital: 2019-20 and changes in 2018-19;
 Part C:- Non-Domestic Rates for 2019-20.

10. The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2018-20;
 Annex B: Individual Revenue Allocations for 2019-20;
 Annex C: Revised Individual Revenue Allocations for 2018-19;
 Annex D: Explanatory Notes on the Revenue Distribution;
 Annex E: Additional Distributable Revenue Allocations for 2019-20
 Annex F: Estimates of Ring-Fenced Grant Revenue Funding for 2019-20;
 Annex G: Floor calculation for 2019-20;
 Annex H: Redeterminations of Individual Revenue funding for 2018-19;

Annex I: 2008-20 Changes Column;
Annex J: General Capital Grant and Specific Capital Grants for 2019-20;
Annex K: Revised General Capital Grant and Specific Capital Grants for 2018-19;
Annex L: General Capital Grant – Flood Allocations Per Local Authority 2019-20; and
Annex M: Total Local Government Funding Settlement for 2019-20.

Part A: Local Government Finance Settlement - Revenue: 2019-20 and changes in 2018-19

11. This Finance Circular sets out the distribution of revenue funding allocations for 2019-20 and 2018-19. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2018-20.

12. **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 Funding, Non-Domestic Rate Income and estimated Ring-Fenced Revenue Grants) for each council for 2019-20 and 2018-19. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG) and as agreed by COSLA Leaders and Scottish Ministers. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.

13. **Annex E** gives a breakdown of additional distributable revenue allocations for 2019-20 since Finance Circular 8/2018, this includes the distribution of £2.498 million for Barclay implementation costs in respect of the additional costs that will fall to be met by the Scottish Assessors Association (SAA). Following agreement of the distribution of the SAA funding by COSLA Leaders at their meeting on 22 February, the Scottish Government expects constituent local authorities to pass on these amounts in full to the relevant Assessor and/or Valuation Joint Board. The remaining undistributed sum for Barclay implementation costs will be subject to further discussion with COSLA.

14. **Annex F** gives a breakdown of the individual council shares of all the estimated Ring-Fenced revenue grant allocations for 2019-20.

15. The calculation and effects of the main floor adjustment for 2019-20, which provided councils with a maximum decrease in funding of 2.52%, is set out in **Annex G** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology.

16. This Circular confirms that the calculation behind the **85% funding floor** applied in 2018-19 has been retained for 2019-20. The methodology compares total revenue funding plus local authorities estimated 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.

17. The changes to the 2018-19 GRG figures since Local Government Finance Circular 8/2018 are set out in **Annex H**

18. **Annex I** summarises the column within the settlement titled 2008-2020 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2019-20

19. In 2019-20 the Local Government Settlement provides capital grants totalling £1,084.210 million. This is made up of General Capital Grant totalling £703.969 million and Specific Grants totalling £380.241 million.

20. **Annex J** sets out the distribution for the General Capital Grants per local authority for 2019-20.

21. **Annex K** sets out the revised distribution for the General Capital Grants per local authority for 2018-19. An additional £0.425 million has been allocated to West Lothian to be transferred to the Improvement Service in respect of Scottish Local Government Cyber Security Infrastructure and Skills Match Funding Programme.
22. **Annex L** sets out the allocations within the General Capital Grant for flood schemes for 2019-20
23. **Annex M** summarises the Local Government Finance Settlement for 2019-20.

Part C: Non- Domestic Rates for 2019-20 and Business Rates Incentivisation Scheme

24. The Distributable Amount of Non-Domestic Rate Income for 2019-20 is confirmed as £2,853 million.

25. The following eight pieces of non-domestic rates legislation (accessible online at www.legislation.gov.uk) come into effect on 1 April 2019.

25.1. The Non-Domestic Rate (Scotland) Order 2019

This Order sets the non-domestic rate poundage of 49 pence in Scotland for 2019-20.

25.2. The Non-Domestic Rates (Levying) (Scotland) Regulations 2019

These regulations make provision for a poundage supplement (referred to as the Large Business Supplement) in 2019-20 of 2.6 pence on properties with a rateable value in excess of £51,000; and for reductions in non-domestic rates as a result of the Small Business Bonus Scheme (SBBS) for 2019-20. There is no change compared to 2018-19.

25.3. The Non-Domestic Rates (Telecommunications Installations) (Scotland) Amendment Regulations 2019

Updates the pilot relief for telecoms masts in 3 designated rural areas (maps) in the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016, and the grid coordinates set out in *Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References and dated 12th February 2018* (17 sites) in The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2018. This document is replaced with *Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References - 30 January 2019* (46 sites). This relief was last year made available to 31 March 2029.

25.4. The Non-Domestic Rates (Transitional Relief) Amendment (Scotland) Regulations 2019

Extends transition relief arrangements into 2019-20 for hospitality properties and Aberdeen City/Shire offices with an additional 12.5% real terms relief (14.8% in cash terms with inflation set at 2.1%, which is the percentage increase in the non-domestic rates poundage between 2018-19 and 2019-20). Hospitality properties must have a rateable value under £1.5 million to qualify. De minimis applies to this relief. Relief does not continue for former relief, splits or hydro premises.

25.5. The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019

Provides 'Business Growth Accelerator' relief: 100% rates relief for certain new-build properties until a year after first occupation. Additionally the Regulations ensure that no increase in rates is payable for a year in respect of certain property improvements.

25.6. The Non-Domestic Rating (Telecommunications New Fibre Infrastructure) (Scotland) Order 2019

This Order provides for a separate entry to be made in the valuation roll for telecommunications new fibre infrastructure. This is fibre infrastructure which is laid, flown, blown, affixed or attached on or after 1 April 2019. Without this Order there would be no

requirement that this infrastructure be valued separately from the rest of the telecommunications network it may be a part of.

25.7. The Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019

These Regulations provide 100% relief on telecommunications new fibre infrastructure up to 31 March 2029.

25.8. The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2019

This provides a routine update to The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 amending the definition of electricity generation, amending a company name and adding another, and removing an unnecessary reference to the date of registration of certain companies.

26. As set out above, for 2019-20 the Non Domestic Rate poundage is set at 49p and the Large Business Supplement at 2.6p for property with a rateable value over £51,000.

27. Details of the Business Rates Incentivisation Scheme (BRIS) outcome of the amounts to be retained by local authorities for 2017-18, revised targets for 2018-19 and provisional targets for 2019-20 will be confirmed shortly.

Enquiries relating to this Circular

28. 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 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:

Lauren Bruce
0131 474 9232 Lauren@cosla.gov.uk

Any other queries should be addressed to the following:

Local Government Revenue Settlement and BRIS.
Bill Stitt 0131 244 7044 Bill.Stitt@gov.scot

Local Government Finance Settlement (Capital)
Craig Inglis 0131 244 2949 Craig.Inglis@gov.scot

Non-Domestic Rates
Ian Storrie 0131 244 5328 Ian.Storrie@gov.scot

29. 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



Brenda Campbell

Deputy Director, Local Government & Analytical Services Division

	2018-19 £ million	2019-20 £ million
Revenue Funding		
General Resource Grant	6,885.332	6,717.618
Non Domestic Rate Income	2,636.000	2,853.000
Specific Revenue Grants	273.650	507.732
Total Revenue	9,794.982	10,078.350
less Teachers' Induction Scheme	0.135	37.600
less Discretionary Housing Payments	10.000	10.458
less Mental Health	0.000	12.000
less Gaelic	0.110	0.128
less Barclay Implementation	0.000	0.802
less Customer First Top-up	0.400	1.540
less Early Years Expansion*	6.000	0.000
Distributable Revenue Funding	9,778.337	10,015.822
Capital Funding		
General Capital Grant	598.707	703.969
Specific Capital Grants	259.049	357.110
Distributed to SPT	19.033	23.131
Total Capital	876.789	1,084.210
Total Funding	10,671.771	11,162.560

2018-19 RECONCILIATION FROM FINANCE CIRCULAR 8/2018

General Resource Grant	6,884.865
Seat Belts	0.202
Child Poverty Action Reports	0.160
West Lothian Digital Office	0.075
Dundee GAM	0.030
Revised General Resource Grant	6,885.332

2019-20 RECONCILIATION FROM FINANCE CIRCULAR 8/2018

General Resource Grant	6,626.430
Additional Stage 1 Allocation	90.000
Discretionary Housing Payments	1.188
Revised General Resource Grant	6,717.618
General Capital Grant	598.282
Additional General Capital Grant**	0.425
Revised General Capital Grant	598.707
Total Settlement Finance Circular 2/2019	10,671.771
	11,162.560

*Now distributed as a specific grant

**Additional allocated in respect of Scottish Local Government Cyber Security Infrastructure and Skills Match Funding Programme.

INDIVIDUAL REVENUE ALLOCATIONS FOR 2019-20

ANNEX B

	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-20 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
£million	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	404.351	6.220	20.089	3.128	433.788	91.492	20.337	258.560	63.399	342.296	0.000	342.296
Aberdeenshire	515.284	8.563	20.746	-4.797	539.796	110.410	20.697	123.812	284.877	429.386	0.000	429.386
Angus	237.944	3.870	12.137	-2.287	251.664	43.468	8.899	27.468	171.829	208.196	0.000	208.196
Argyll & Bute	209.595	3.199	9.865	15.336	237.995	39.261	7.389	35.634	155.711	198.734	0.000	198.734
Clackmannanshire	110.447	1.641	5.051	-0.392	116.747	19.208	5.161	17.315	75.063	97.539	0.000	97.539
Dumfries & Galloway	330.829	5.270	16.707	-3.211	349.595	59.032	11.305	51.150	228.108	290.563	0.000	290.563
Dundee City	335.226	4.924	14.921	-3.285	351.786	47.372	17.188	64.307	222.919	304.414	0.000	304.414
East Ayrshire	265.732	4.036	10.883	-2.600	278.051	42.122	12.690	27.360	195.879	235.929	0.000	235.929
East Dunbartonshire	231.054	3.688	7.198	-2.080	239.860	50.133	8.113	22.669	158.945	189.727	0.000	189.727
East Lothian	212.372	3.383	4.071	2.385	222.211	44.452	9.006	25.550	143.203	177.759	0.000	177.759
East Renfrewshire	211.048	3.517	9.452	-0.849	223.168	42.634	5.366	15.377	159.791	180.534	0.000	180.534
Edinburgh, City of	911.968	13.849	24.934	13.269	964.020	218.026	40.225	365.250	340.519	745.994	1.700	747.694
Eilean Siar	80.212	1.359	7.565	16.717	105.853	9.450	3.128	8.482	84.793	96.403	0.000	96.403
Falkirk	324.266	5.116	20.470	-3.061	346.791	58.642	15.996	69.739	202.414	288.149	0.000	288.149
Fife	761.616	12.131	33.461	-7.332	799.876	138.011	34.395	165.717	461.753	661.865	0.000	661.865
Glasgow City	1,364.760	19.617	104.578	-1.491	1,487.464	213.202	67.255	356.234	850.773	1,274.262	0.000	1,274.262
Highland	517.795	8.319	33.550	-5.113	554.551	96.443	21.328	143.240	293.540	458.108	0.000	458.108
Inverclyde	182.279	2.667	11.091	0.404	196.441	27.532	8.334	19.834	140.741	168.909	0.000	168.909
Midlothian	190.069	2.937	9.916	-1.760	201.162	35.457	10.372	31.615	123.718	165.705	0.000	165.705
Moray	187.053	3.037	9.064	-1.729	197.425	33.870	8.063	43.563	111.929	163.555	0.000	163.555
North Ayrshire	315.508	4.720	13.881	-3.088	331.021	49.411	14.719	41.124	225.767	281.610	0.000	281.610
North Lanarkshire	727.226	11.219	10.883	-1.894	747.434	115.606	33.501	107.252	491.075	631.828	0.000	631.828
Orkney Islands	76.832	1.254	6.261	-0.823	83.524	8.025	7.156	10.459	57.884	75.499	0.000	75.499
Perth & Kinross	304.524	4.875	13.034	-2.802	319.631	64.690	10.531	56.590	187.820	254.941	0.000	254.941
Renfrewshire	379.741	5.787	8.528	-3.493	390.563	69.028	18.398	104.417	198.720	321.535	0.000	321.535
Scottish Borders	243.476	3.916	13.874	-2.357	258.909	47.457	9.330	36.624	165.498	211.452	0.000	211.452
Shetland Islands	82.117	1.414	8.240	3.139	94.910	8.162	7.107	25.925	53.716	86.748	0.000	86.748
South Ayrshire	240.730	3.719	9.788	-0.903	253.334	47.547	8.868	42.462	154.457	205.787	0.000	205.787
South Lanarkshire	671.567	10.602	10.976	4.423	697.568	122.370	28.144	341.166	205.888	575.198	0.000	575.198
Stirling	198.291	3.119	11.748	-1.879	211.279	38.628	8.990	44.042	119.619	172.651	0.000	172.651
West Dunbartonshire	217.045	3.101	3.976	2.063	226.185	33.297	9.976	84.736	98.176	192.888	0.000	192.888
West Lothian	373.782	6.027	13.532	-3.638	389.703	63.745	15.637	85.327	224.994	325.958	0.000	325.958
Scotland	11,414.739	177.096	510.470	0.000	12,102.305	2,088.183	507.604	2,853.000	6,653.518	10,014.122	1.700	10,015.822

REVISED INDIVIDUAL REVENUE ALLOCATIONS FOR 2018-19

ANNEX C

	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-18 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
£million	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	389.283	7.068	20.821	-3.765	413.407	91.893	8.385	227.801	85.328	321.514	8.700	330.214
Aberdeenshire	502.347	9.779	21.382	-6.039	527.469	109.944	7.441	110.710	299.374	417.525	0.000	417.525
Angus	230.751	4.386	12.410	-2.853	244.694	43.132	4.477	25.101	171.984	201.562	0.000	201.562
Argyll & Bute	204.467	3.641	10.141	16.304	234.553	39.092	3.317	33.035	159.109	195.461	0.000	195.461
Clackmannanshire	109.281	1.895	5.203	-1.291	115.088	19.139	3.151	15.326	77.472	95.949	0.000	95.949
Dumfries & Galloway	325.007	6.019	18.504	-4.032	345.498	58.854	6.650	44.229	235.765	286.644	0.000	286.644
Dundee City	328.884	5.607	17.834	-4.055	348.270	47.467	10.468	55.553	234.782	300.803	0.000	300.803
East Ayrshire	256.332	4.550	11.274	-2.098	270.058	41.782	7.079	26.073	195.124	228.276	0.000	228.276
East Dunbartonshire	225.585	4.174	8.308	-2.190	235.877	49.617	2.989	21.791	161.480	186.260	0.000	186.260
East Lothian	204.407	3.817	6.497	1.199	215.920	43.590	3.402	23.744	145.184	172.330	0.000	172.330
East Renfrewshire	207.579	3.976	11.368	-1.077	221.846	42.288	2.560	14.318	162.680	179.558	0.000	179.558
Edinburgh, City of	879.408	15.652	25.524	18.575	939.159	216.243	19.340	340.474	363.102	722.916	0.000	722.916
Eilean Siar	77.887	1.527	10.279	15.827	105.520	9.483	1.820	7.702	86.515	96.037	0.000	96.037
Falkirk	315.654	5.859	20.914	-3.849	338.578	58.170	7.356	65.958	207.094	280.408	0.000	280.408
Fife	738.369	13.756	34.399	-8.714	777.810	136.675	19.375	154.138	467.622	641.135	0.000	641.135
Glasgow City	1,327.555	22.282	108.166	6.969	1,464.972	211.640	42.587	340.778	869.967	1,253.332	0.000	1,253.332
Highland	503.700	9.488	34.649	-5.256	542.581	95.827	9.815	126.537	310.402	446.754	0.000	446.754
Inverclyde	177.880	3.055	11.457	0.668	193.060	27.541	4.540	18.363	142.616	165.519	0.000	165.519
Midlothian	182.005	3.321	10.173	-2.173	193.326	34.721	4.189	28.115	126.301	158.605	0.000	158.605
Moray	181.647	3.475	9.354	-2.300	192.176	33.511	3.116	40.151	115.398	158.665	0.000	158.665
North Ayrshire	309.567	5.401	14.381	-3.778	325.571	49.372	8.904	39.471	227.824	276.199	0.000	276.199
North Lanarkshire	711.696	12.852	11.226	-2.619	733.155	114.374	18.205	104.339	496.237	618.781	0.000	618.781
Orkney Islands	75.951	1.431	6.480	-1.077	82.785	7.925	6.188	9.376	59.296	74.860	0.000	74.860
Perth & Kinross	293.912	5.496	13.428	-0.649	312.187	64.139	4.441	51.953	191.654	248.048	0.000	248.048
Renfrewshire	369.091	6.606	8.803	-4.258	380.242	68.169	8.953	120.105	183.015	312.073	0.000	312.073
Scottish Borders	237.385	4.479	14.363	-2.945	253.282	47.338	3.804	32.790	169.350	205.944	0.000	205.944
Shetland Islands	80.608	1.603	8.753	3.443	94.407	8.140	5.752	23.852	56.663	86.267	0.000	86.267
South Ayrshire	236.151	4.249	10.083	-1.034	249.449	47.401	5.047	38.299	158.702	202.048	0.000	202.048
South Lanarkshire	649.357	11.984	11.322	9.914	682.577	120.940	14.756	295.500	251.381	561.637	0.000	561.637
Stirling	192.570	3.557	12.066	-2.132	206.061	38.389	3.773	42.273	121.626	167.672	0.000	167.672
West Dunbartonshire	213.023	3.557	6.246	-0.178	222.648	33.139	6.148	78.812	104.549	189.509	0.000	189.509
West Lothian	364.028	6.812	13.910	-4.537	380.213	62.867	9.512	79.333	228.501	317.346	0.000	317.346
Scotland	11,101.367	201.354	539.718	0.000	11,842.439	2,072.802	267.540	2,636.000	6,866.097	9,769.637	8.700	9,778.337

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 Grant Aided Expenditure (GAE) assessments; (ii) the 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 - 2020 allocated pro-rata to each council's share of GAE plus SINA.

Column 3 – represents the 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 share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund, Criminal Justice Social Work, Early Learning and Childcare and Support for 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 2018-19 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 2019-20.

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.

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

Local Authority	Additional Stage 1 Allocation	Discretionary Housing Payments	1+2 Languages	Scottish Assessors Association Barclay Implementation	Free Personal Care Under 65s	Change in Carers Act Extension
	£m	£m	£m	£m	£m	£m
Aberdeen City	3.161	1.698	0.102	0.039	1.342	0.019
Aberdeenshire	4.352	1.008	0.157	0.044	1.385	0.021
Angus	1.967	0.593	0.066	0.044	0.592	0.012
Argyll & Bute	1.626	0.578	0.044	0.062	0.437	0.009
Clackmannanshire	0.834	0.701	0.029	0.030	0.273	0.005
Dumfries & Galloway	2.678	1.157	0.081	0.070	0.745	0.016
Dundee City	2.503	2.049	0.080	0.048	0.834	0.015
East Ayrshire	2.051	1.726	0.070	0.038	0.647	0.012
East Dunbartonshire	1.874	0.508	0.071	0.030	0.552	0.010
East Lothian	1.719	0.655	0.065	0.016	0.548	0.009
East Renfrewshire	1.787	0.337	0.071	0.041	0.481	0.008
Edinburgh, City of	7.038	5.579	0.223	0.094	3.023	0.042
Eilean Siar	0.691	0.146	0.014	0.016	0.134	0.003
Falkirk	2.600	1.589	0.095	0.088	0.863	0.014
Fife	6.165	3.912	0.217	0.163	1.962	0.034
Glasgow City	9.969	9.536	0.304	0.420	3.696	0.058
Highland	4.228	1.754	0.132	0.134	1.221	0.022
Inverclyde	1.355	1.031	0.041	0.046	0.420	0.009
Midlothian	1.493	0.928	0.058	0.014	0.474	0.008
Moray	1.543	0.439	0.052	0.016	0.501	0.009
North Ayrshire	2.398	2.014	0.078	0.045	0.702	0.014
North Lanarkshire	5.702	3.853	0.210	0.228	1.855	0.030
Orkney	0.637	0.090	0.012	0.053	0.113	0.002
Perth & Kinross	2.477	0.597	0.078	0.077	0.778	0.015
Renfrewshire	2.941	1.915	0.101	0.113	0.961	0.017
Scottish Borders	1.990	0.793	0.062	0.092	0.577	0.012
Shetland	0.719	0.136	0.014	0.053	0.121	0.002
South Ayrshire	1.890	1.172	0.060	0.043	0.567	0.012
South Lanarkshire	5.388	2.907	0.190	0.227	1.712	0.030
Stirling	1.585	0.558	0.052	0.053	0.514	0.008
West Dunbartonshire	1.576	1.955	0.054	0.032	0.485	0.009
West Lothian	3.063	2.016	0.117	0.029	0.985	0.014
Scotland	90.000	53.930	3.000	2.498	29.500	0.500

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work	Early Learning and Childcare	18-19 Stage 1 Budget Bill Support for Ferries	Top Up Criminal Justice Social Work
	£m	£m	£m	£m	£m	£m
Aberdeen City	0.114	2.784	4.123	13.316	0.000	0.652
Aberdeenshire	0.010	2.841	2.659	15.187	0.000	0.420
Angus	0.029	2.078	1.538	5.254	0.000	0.243
Argyll & Bute	0.365	1.321	0.917	4.786	0.000	0.145
Clackmannanshire	0.005	1.549	1.110	2.497	0.000	0.175
Dumfries & Galloway	0.000	2.814	2.449	6.042	0.000	0.387
Dundee City	0.000	4.999	3.647	8.542	0.000	0.576
East Ayrshire	0.150	3.453	2.271	6.816	0.000	0.359
East Dunbartonshire	0.066	1.621	0.721	5.705	0.000	0.114
East Lothian	0.008	1.502	1.089	6.407	0.000	0.172
East Renfrewshire	0.014	1.386	0.561	3.405	0.000	0.089
Edinburgh, City of	0.305	7.185	8.307	24.428	0.000	1.313
Eilean Siar	0.965	0.289	0.323	1.551	0.000	0.051
Falkirk	0.014	3.536	2.694	9.752	0.000	0.426
Fife	0.011	9.901	6.069	18.414	0.000	0.959
Glasgow City	0.520	21.945	15.161	29.629	0.000	2.397
Highland	0.935	3.910	3.039	13.444	0.000	0.480
Inverclyde	0.074	2.349	1.338	4.573	0.000	0.212
Midlothian	0.008	2.204	1.232	6.928	0.000	0.195
Moray	0.000	1.372	1.184	5.507	0.000	0.187
North Ayrshire	0.062	4.455	2.923	7.279	0.000	0.462
North Lanarkshire	0.265	8.621	5.489	19.126	0.000	0.868
Orkney Islands	0.000	0.207	0.249	1.200	5.500	0.039
Perth & Kinross	0.110	1.621	1.809	6.991	0.000	0.286
Renfrewshire	0.020	4.273	2.568	11.537	0.000	0.406
Scottish Borders	0.001	1.754	1.177	6.398	0.000	0.186
Shetland Islands	0.000	0.214	0.283	1.610	5.000	0.045
South Ayrshire	0.012	2.283	1.705	4.868	0.000	0.270
South Lanarkshire	0.145	7.580	4.190	16.229	0.000	0.662
Stirling	0.123	1.437	1.351	6.079	0.000	0.214
West Dunbartonshire	0.015	3.366	1.742	4.853	0.000	0.275
West Lothian	0.008	5.150	2.532	7.947	0.000	0.400
Scotland	4.354	120.000	86.450	286.300	10.500	13.665

Note:

Please note these figures are unchanged from circular 8/2018, the actual allocation of these specific revenue grants have been or will be notified to the relevant local authorities in due course by the relevant policy team.

CALCULATION OF THE MAIN FLOOR ADJUSTMENT FOR 2019-20

ANNEX G

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
West Lothian	286.935	-0.03%	-3.638	283.297	-1.30%
Fife	578.350	-0.13%	-7.332	571.018	-1.40%
Angus	180.425	-0.18%	-2.287	178.138	-1.45%
East Ayrshire	205.051	-0.24%	-2.600	202.451	-1.50%
Midlothian	138.797	-0.39%	-1.760	137.037	-1.66%
Dundee City	259.095	-0.40%	-3.285	255.810	-1.66%
North Ayrshire	243.589	-0.88%	-3.088	240.501	-2.14%
Orkney	64.896	-0.91%	-0.823	64.073	-2.16%
Dumfries & Galloway	253.273	-0.93%	-3.211	250.062	-2.19%
Stirling	148.247	-1.06%	-1.879	146.367	-2.31%
Perth & Kinross	221.046	-1.06%	-2.802	218.244	-2.32%
East Dunbartonshire	164.086	-1.09%	-2.080	162.006	-2.34%
Renfrewshire	275.529	-1.10%	-3.493	272.036	-2.35%
Highland	403.294	-1.12%	-5.113	398.181	-2.37%
Scottish Borders	185.898	-1.12%	-2.357	183.541	-2.38%
Aberdeenshire	382.749	-1.28%	-4.797	377.952	-2.52%
Falkirk	242.203	-1.27%	-3.061	239.142	-2.52%
North Lanarkshire	538.457	-2.18%	-1.894	536.562	-2.52%
Moray	143.833	-1.33%	-1.729	142.104	-2.52%
Glasgow City	1,091.505	-2.39%	-1.491	1,090.014	-2.52%
South Ayrshire	177.967	-2.02%	-0.903	177.064	-2.52%
East Renfrewshire	156.634	-1.99%	-0.849	155.785	-2.52%
Clackmannanshire	82.243	-2.05%	-0.392	81.851	-2.52%
Inverclyde	142.342	-2.80%	0.404	142.746	-2.52%
West Dunbartonshire	157.722	-3.78%	2.063	159.785	-2.52%
East Lothian	151.128	-4.03%	2.385	153.513	-2.52%
Aberdeen City	290.307	-3.56%	3.128	293.435	-2.52%
Shetland	73.637	-6.51%	3.139	76.776	-2.52%
South Lanarkshire	487.008	-3.40%	4.423	491.431	-2.52%
Edinburgh, City of	612.853	-4.59%	13.269	626.122	-2.52%
Argyll & Bute	153.393	-11.38%	15.336	168.729	-2.52%
Eilean Siar	70.759	-21.15%	16.717	87.476	-2.52%
Scotland	8563.251	-2.27%	0.000	8563.251	-2.27%

RECONCILIATION OF REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING FOR 2018-19

ANNEX H

New Post Circular 8/2018

Local Authority	Access to Sanitary Products - Schools	Access to Sanitary Products - Public Bodies	Free Child Burials	Glasgow School of Art Fire	Whole System Approach	Customer First	Dundee Public Service Obligation	RRTP Homelessness	Dundee Growth Accelerator	School Clothing Grant	Seat Belts	Teacher Induction Scheme	Child Poverty Action Reports	West Lothian Digital Office
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.056	0.047	0.009	0.000	0.025	0.000	0.000	0.077	0.000	0.179	0.005	0.863	0.005	0.000
Aberdeenshire	0.094	0.042	0.012	0.000	0.025	0.000	0.000	0.062	0.000	0.153	0.015	1.571	0.005	0.000
Angus	0.043	0.025	0.005	0.000	0.025	0.000	0.000	0.042	0.000	0.099	0.004	0.637	0.005	0.000
Argyll & Bute	0.028	0.014	0.003	0.000	0.025	0.000	0.000	0.030	0.000	0.047	0.007	0.323	0.005	0.000
Clackmannanshire	0.017	0.015	0.002	0.000	0.025	0.000	0.000	0.030	0.000	0.088	0.002	0.438	0.005	0.000
Dumfries & Galloway	0.053	0.026	0.006	0.000	0.025	0.000	0.000	0.034	0.000	0.162	0.009	0.996	0.005	0.000
Dundee City	0.047	0.044	0.006	0.000	0.025	0.000	0.938	0.068	1.530	0.255	0.004	0.852	0.005	0.000
East Ayrshire	0.043	0.035	0.006	0.000	0.025	0.000	0.000	0.030	0.000	0.179	0.005	0.828	0.005	0.000
East Dunbartonshire	0.047	0.020	0.005	0.000	0.025	0.000	0.000	0.030	0.000	0.036	0.003	2.628	0.005	0.000
East Lothian	0.037	0.027	0.005	0.000	0.025	0.000	0.000	0.040	0.000	0.098	0.004	0.831	0.005	0.000
East Renfrewshire	0.051	0.015	0.005	0.000	0.025	0.000	0.000	0.030	0.000	0.029	0.003	2.059	0.005	0.000
Edinburgh, City of	0.120	0.100	0.020	0.000	0.025	0.000	0.000	0.229	0.000	0.336	0.012	1.433	0.005	0.000
Eilean Siar	0.010	0.006	0.001	0.000	0.025	0.000	0.000	0.030	0.000	0.007	0.004	0.233	0.005	0.000
Falkirk	0.057	0.035	0.007	0.000	0.025	0.000	0.000	0.057	0.000	0.201	0.005	1.535	0.005	0.000
Fife	0.130	0.092	0.016	0.000	0.025	0.000	0.000	0.124	0.000	0.457	0.013	3.226	0.005	0.000
Glasgow City	0.170	0.170	0.025	0.062	0.025	0.000	0.000	0.301	0.000	1.032	0.014	3.336	0.005	0.000
Highland	0.087	0.054	0.010	0.000	0.025	0.000	0.000	0.061	0.000	0.195	0.021	1.724	0.005	0.000
Inverclyde	0.028	0.026	0.003	0.000	0.025	0.000	0.000	0.030	0.000	0.112	0.002	0.718	0.005	0.000
Midlothian	0.033	0.023	0.004	0.000	0.025	0.000	0.000	0.032	0.000	0.121	0.003	0.525	0.005	0.000
Moray	0.032	0.017	0.004	0.000	0.025	0.000	0.000	0.030	0.000	0.070	0.004	0.449	0.005	0.000
North Ayrshire	0.050	0.039	0.006	0.000	0.025	0.000	0.000	0.044	0.000	0.289	0.004	1.389	0.005	0.000
North Lanarkshire	0.135	0.081	0.016	0.000	0.025	1.540	0.000	0.096	0.000	0.512	0.011	2.180	0.005	0.000
Orkney	0.008	0.006	0.001	0.000	0.025	0.000	0.000	0.030	0.000	0.010	0.001	0.154	0.005	0.000
Perth & Kinross	0.048	0.024	0.006	0.000	0.025	0.000	0.000	0.046	0.000	0.073	0.007	0.988	0.005	0.000
Renfrewshire	0.067	0.040	0.008	0.000	0.025	0.000	0.000	0.043	0.000	0.219	0.005	1.340	0.005	0.000
Scottish Borders	0.042	0.019	0.005	0.000	0.025	0.000	0.000	0.035	0.000	0.091	0.007	0.771	0.005	0.000
Shetland	0.009	0.006	0.001	0.000	0.025	0.000	0.000	0.030	0.000	0.015	0.002	0.113	0.005	0.000
South Ayrshire	0.040	0.024	0.005	0.000	0.025	0.000	0.000	0.040	0.000	0.113	0.004	0.855	0.005	0.000
South Lanarkshire	0.124	0.078	0.014	0.000	0.025	0.000	0.000	0.105	0.000	0.358	0.010	1.934	0.005	0.000
Stirling	0.038	0.021	0.004	0.000	0.025	0.000	0.000	0.030	0.000	0.065	0.004	0.763	0.005	0.000
West Dunbartonshire	0.034	0.024	0.004	0.000	0.025	0.000	0.000	0.063	0.000	0.189	0.002	0.509	0.005	0.000
West Lothian	0.072	0.037	0.009	0.000	0.025	0.000	0.000	0.071	0.000	0.210	0.006	1.264	0.005	0.075
Scotland	1.850	1.232	0.233	0.062	0.800	1.540	0.938	2.000	1.530	6.000	0.202	37.465	0.160	0.075

Local Authority	2019-20 GAE plus SINA	Percentage Shares	2008-20 Changes	2008-19 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	278.191	3.51	6.220	7.068	-0.848
Aberdeenshire	382.979	4.84	8.563	9.779	-1.216
Angus	173.075	2.19	3.870	4.386	-0.516
Argyll & Bute	143.052	1.81	3.199	3.641	-0.442
Clackmannanshire	73.392	0.93	1.641	1.895	-0.254
Dumfries & Galloway	235.696	2.98	5.270	6.019	-0.749
Dundee City	220.234	2.78	4.924	5.607	-0.683
East Ayrshire	180.516	2.28	4.036	4.550	-0.514
East Dunbartonshire	164.955	2.08	3.688	4.174	-0.486
East Lothian	151.321	1.91	3.383	3.817	-0.434
East Renfrewshire	157.279	1.99	3.517	3.976	-0.459
Edinburgh, City of	619.374	7.82	13.849	15.652	-1.803
Eilean Siar	60.782	0.77	1.359	1.527	-0.168
Falkirk	228.796	2.89	5.116	5.859	-0.743
Fife	542.567	6.85	12.131	13.756	-1.625
Glasgow City	877.341	11.08	19.617	22.282	-2.665
Highland	372.059	4.70	8.319	9.488	-1.169
Inverclyde	119.290	1.51	2.667	3.055	-0.388
Midlothian	131.358	1.66	2.937	3.321	-0.384
Moray	135.811	1.71	3.037	3.475	-0.438
North Ayrshire	211.074	2.66	4.720	5.401	-0.681
North Lanarkshire	501.775	6.34	11.219	12.852	-1.633
Orkney	56.069	0.71	1.254	1.431	-0.177
Perth & Kinross	218.015	2.75	4.875	5.496	-0.621
Renfrewshire	258.805	3.27	5.787	6.606	-0.819
Scottish Borders	175.140	2.21	3.916	4.479	-0.563
Shetland	63.233	0.80	1.414	1.603	-0.189
South Ayrshire	166.338	2.10	3.719	4.249	-0.530
South Lanarkshire	474.174	5.99	10.602	11.984	-1.382
Stirling	139.515	1.76	3.119	3.557	-0.438
West Dunbartonshire	138.673	1.75	3.101	3.557	-0.456
West Lothian	269.541	3.40	6.027	6.812	-0.785
Scotland	7920.420	100.000	177.096	201.354	-24.258

GENERAL CAPITAL GRANT AND SPECIFIC GRANTS 2019-20

ANNEX J

2019-20	Capital Settlement 2019-20			Specific grants to be paid in 2019-20						
£m	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Early Years Expansion	Town Centre Fund	Total
Aberdeen City	27.949	10.325	38.274	0.000	0.000	0.000	0.374	8.600	1.351	10.325
Aberdeenshire	37.590	13.714	51.304	0.000	0.000	0.000	0.428	10.000	3.286	13.714
Angus	19.872	4.471	24.343	0.000	0.000	0.000	0.191	3.200	1.080	4.471
Argyll & Bute	19.269	3.885	23.154	0.000	0.000	0.000	0.143	2.500	1.242	3.885
Clackmannanshire	6.208	2.567	8.775	0.000	0.000	0.000	0.084	1.800	0.683	2.567
Dumfries & Galloway	24.408	4.973	29.381	0.000	0.000	0.000	0.244	3.200	1.529	4.973
Dundee City	23.247	4.878	28.125	0.000	0.000	0.000	0.243	3.900	0.735	4.878
East Ayrshire	14.630	10.000	24.630	0.000	0.000	0.000	0.199	8.100	1.701	10.000
East Dunbartonshire	11.046	3.821	14.867	0.000	0.000	0.000	0.177	2.700	0.944	3.821
East Lothian	10.066	7.046	17.112	0.000	0.000	0.000	0.171	5.600	1.275	7.046
East Renfrewshire	8.257	5.736	13.993	0.000	0.000	0.000	0.155	4.600	0.981	5.736
Edinburgh, City of	58.746	51.824	110.570	0.000	0.000	33.877	0.834	14.500	2.613	51.824
Eilean Siar	9.151	1.468	10.619	0.000	0.000	0.000	0.045	1.200	0.223	1.468
Falkirk	16.084	8.037	24.121	0.000	0.000	0.000	0.261	5.800	1.976	8.037
Fife	38.329	16.914	55.243	0.000	1.772	0.000	0.607	10.200	4.335	16.914
Glasgow City	80.628	101.477	182.105	0.000	3.528	77.928	1.011	16.000	3.010	101.477
Highland	37.743	15.449	53.192	0.000	0.000	0.000	0.384	12.100	2.965	15.449
Inverclyde	9.403	2.989	12.392	0.000	0.000	0.000	0.129	2.200	0.660	2.989
Midlothian	10.575	7.356	17.931	0.000	0.000	0.000	0.146	6.300	0.910	7.356
Moray	12.412	4.190	16.602	0.000	0.000	0.000	0.157	2.800	1.233	4.190
North Ayrshire	18.179	7.981	26.160	0.000	2.141	0.000	0.222	4.200	1.418	7.981
North Lanarkshire	35.947	14.392	50.339	0.000	2.886	0.000	0.556	7.700	3.250	14.392
Orkney Islands	7.454	1.036	8.490	0.000	0.000	0.000	0.036	0.800	0.200	1.036
Perth & Kinross	28.484	7.830	36.314	0.000	0.000	0.000	0.247	5.600	1.983	7.830
Renfrewshire	18.391	6.848	25.239	0.000	0.000	0.000	0.289	5.100	1.459	6.848
Scottish Borders	25.247	4.409	29.656	0.000	0.000	0.000	0.188	2.800	1.421	4.409
Shetland Islands	7.690	1.542	9.232	0.000	0.000	0.000	0.037	1.300	0.205	1.542
South Ayrshire	12.897	7.048	19.945	0.000	0.000	0.000	0.184	5.800	1.064	7.048
South Lanarkshire	33.029	11.046	44.075	0.000	1.120	0.000	0.520	6.900	2.506	11.046
Stirling	12.205	3.830	16.035	0.000	0.000	0.000	0.153	2.600	1.077	3.830
West Dunbartonshire	11.186	3.106	14.292	0.000	0.000	0.000	0.147	2.100	0.859	3.106
West Lothian	17.647	6.922	24.569	0.000	0.000	0.000	0.296	4.800	1.826	6.922
Undistributed	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Councils Total	703.969	357.110	1,061.079	0.000	11.447	111.805	8.858	175.000	50.000	357.110
Strathclyde Partnership for Transport		23.131	23.131	23.131	0.000	0.000	0.000	0.000	0.000	23.131
Grand Total	703.969	380.241	1,084.210	23.131	11.447	111.805	8.858	175.000	50.000	380.241

GENERAL CAPITAL GRANT AND SPECIFIC GRANTS 2018-19 - REVISED

ANNEX K

2018-19	Capital Settlement 2018-19			Specific grants to be paid in 2018-19					
£m	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Early Years Expansion	Total
Aberdeen City	23.677	7.713	31.390	0.000	0.000	0.000	0.313	7.400	7.713
Aberdeenshire	37.135	8.857	45.992	0.000	0.000	0.000	0.357	8.500	8.857
Angus	12.601	2.859	15.460	0.000	0.000	0.000	0.159	2.700	2.859
Argyll & Bute	12.938	2.219	15.157	0.000	0.000	0.000	0.119	2.100	2.219
Clackmannanshire	5.425	1.670	7.095	0.000	0.000	0.000	0.070	1.600	1.670
Dumfries & Galloway	21.667	3.004	24.671	0.000	0.000	0.000	0.204	2.800	3.004
Dundee City	20.158	3.502	23.660	0.000	0.000	0.000	0.202	3.300	3.502
East Ayrshire	12.689	7.066	19.755	0.000	0.000	0.000	0.166	6.900	7.066
East Dunbartonshire	9.567	2.446	12.013	0.000	0.000	0.000	0.146	2.300	2.446
East Lothian	12.057	4.942	16.999	0.000	0.000	0.000	0.142	4.800	4.942
East Renfrewshire	7.166	4.028	11.194	0.000	0.000	0.000	0.128	3.900	4.028
Edinburgh, City of	49.405	41.041	90.446	0.000	0.000	27.950	0.691	12.400	41.041
Eilean Siar	8.069	1.037	9.106	0.000	0.000	0.000	0.037	1.000	1.037
Falkirk	14.559	5.217	19.776	0.000	0.000	0.000	0.217	5.000	5.217
Fife	32.675	10.790	43.465	0.000	1.486	0.000	0.504	8.800	10.790
Glasgow City	68.017	81.784	149.801	0.000	2.952	64.295	0.837	13.700	81.784
Highland	40.985	10.720	51.705	0.000	0.000	0.000	0.320	10.400	10.720
Inverclyde	8.282	2.008	10.290	0.000	0.000	0.000	0.108	1.900	2.008
Midlothian	9.777	5.521	15.298	0.000	0.000	0.000	0.121	5.400	5.521
Moray	10.833	2.531	13.364	0.000	0.000	0.000	0.131	2.400	2.531
North Ayrshire	0.000	5.494	5.494	0.000	1.709	0.000	0.185	3.600	5.494
North Lanarkshire	29.763	9.458	39.221	0.000	2.396	0.000	0.462	6.600	9.458
Orkney Islands	6.389	0.730	7.119	0.000	0.000	0.000	0.030	0.700	0.730
Perth & Kinross	16.831	5.005	21.836	0.000	0.000	0.000	0.205	4.800	5.005
Renfrewshire	16.094	4.639	20.733	0.000	0.000	0.000	0.239	4.400	4.639
Scottish Borders	26.135	2.556	28.691	0.000	0.000	0.000	0.156	2.400	2.556
Shetland Islands	6.612	1.131	7.743	0.000	0.000	0.000	0.031	1.100	1.131
South Ayrshire	11.064	5.153	16.217	0.000	0.000	0.000	0.153	5.000	5.153
South Lanarkshire	27.607	7.233	34.840	0.000	0.901	0.000	0.432	5.900	7.233
Stirling	10.601	2.428	13.029	0.000	0.000	0.000	0.128	2.300	2.428
West Dunbartonshire	14.478	1.922	16.400	0.000	0.000	0.000	0.122	1.800	1.922
West Lothian*	15.451	4.345	19.796	0.000	0.000	0.000	0.245	4.100	4.345
Councils Total	598.707	259.049	857.756	0.000	9.444	92.245	7.360	150.000	259.049
Strathclyde Partnership for Transport		19.033	19.033	19.033	0.000	0.000	0.000	0.000	19.033
Grand Total	598.707	278.082	876.789	19.033	9.444	92.245	7.360	150.000	278.082

* Additional £0.425 million allocated to West Lothian to be transferred to the Improvement Service in respect of Scottish Local Government Cyber Security Infrastructure and Skills Match Funding Programme.

Council	Flood Scheme	Total 2019-20 £m
Aberdeenshire Council	Stonehaven	3.843
Aberdeenshire Council	Huntly	-0.174
Angus Council	Arbroath	1.726
Argyll & Bute Council	Campbeltown	4.184
Comhairle nan Eilean Siar	South Fords	0.044
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	0.800
Dumfries & Galloway Council	Stranraer work item 4 & 6	0.288
Dumfries & Galloway Council	Langholm	0.000
Dumfries & Galloway Council	Newton Stewart/ River Cree	0.280
Dundee City Council	Broughty Ferry	2.342
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	1.000
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	-1.910
East Lothian Council	Haddington	0.032
Falkirk Council	Grangemouth FPS	0.425
Fife Council	Kinness Burn	-0.192
Glasgow City Council	White Cart Water Phase 3	2.025
Glasgow City Council	Camlachie Burn	0.024
Highland Council	Smithton and Culloden	-2.217
Highland Council	Caol and Lochyside	2.498
Highland Council	Drumnadrochit	0.485
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	0.000
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	0.160
North Ayrshire Council	Upper Garnock FPS	2.537
North Ayrshire Council	Mill Burn Millport	0.320
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	9.224
Perth & Kinross Council	Milnathort	0.090
Perth & Kinross Council	South Kinross	0.126
Perth & Kinross Council	Scone	0.075
Scottish Borders Council	Hawick	4.204
Stirling Council	Bridge of Allan	0.316
Stirling Council	Stirling	0.067
Stirling Council	Callander	0.178
West Dunbartonshire Council	Gruggies Burn	0.800
	Total	33.600

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2019-20
ANNEX M

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2019-20 Revenue	General Capital Grant	Specific Grant	Total 2019-20 Capital	2019-20 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	20.337	258.560	63.399	342.296	27.949	10.325	38.274	380.570
Aberdeenshire	20.697	123.812	284.877	429.386	37.590	13.714	51.304	480.690
Angus	8.899	27.468	171.829	208.196	19.872	4.471	24.343	232.539
Argyll & Bute	7.389	35.634	155.711	198.734	19.269	3.885	23.154	221.888
Clackmannanshire	5.161	17.315	75.063	97.539	6.208	2.567	8.775	106.314
Dumfries & Galloway	11.305	51.150	228.108	290.563	24.408	4.973	29.381	319.944
Dundee City	17.188	64.307	222.919	304.414	23.247	4.878	28.125	332.539
East Ayrshire	12.690	27.360	195.879	235.929	14.630	10.000	24.630	260.559
East Dunbartonshire	8.113	22.669	158.945	189.727	11.046	3.821	14.867	204.594
East Lothian	9.006	25.550	143.203	177.759	10.066	7.046	17.112	194.871
East Renfrewshire	5.366	15.377	159.791	180.534	8.257	5.736	13.993	194.527
Edinburgh, City of	40.225	365.250	342.219	747.694	58.746	51.824	110.570	858.264
Eilean Siar	3.128	8.482	84.793	96.403	9.151	1.468	10.619	107.022
Falkirk	15.996	69.739	202.414	288.149	16.084	8.037	24.121	312.270
Fife	34.395	165.717	461.753	661.865	38.329	16.914	55.243	717.108
Glasgow City	67.255	356.234	850.773	1,274.262	80.628	101.477	182.105	1,456.367
Highland	21.328	143.240	293.540	458.108	37.743	15.449	53.192	511.300
Inverclyde	8.334	19.834	140.741	168.909	9.403	2.989	12.392	181.301
Midlothian	10.372	31.615	123.718	165.705	10.575	7.356	17.931	183.636
Moray	8.063	43.563	111.929	163.555	12.412	4.190	16.602	180.157
North Ayrshire	14.719	41.124	225.767	281.610	18.179	7.981	26.160	307.770
North Lanarkshire	33.501	107.252	491.075	631.828	35.947	14.392	50.339	682.167
Orkney	7.156	10.459	57.884	75.499	7.454	1.036	8.490	83.989
Perth & Kinross	10.531	56.590	187.820	254.941	28.484	7.830	36.314	291.255
Renfrewshire	18.398	104.417	198.720	321.535	18.391	6.848	25.239	346.774
Scottish Borders	9.330	36.624	165.498	211.452	25.247	4.409	29.656	241.108
Shetland	7.107	25.925	53.716	86.748	7.690	1.542	9.232	95.980
South Ayrshire	8.868	42.462	154.457	205.787	12.897	7.048	19.945	225.732
South Lanarkshire	28.144	341.166	205.888	575.198	33.029	11.046	44.075	619.273
Stirling	8.990	44.042	119.619	172.651	12.205	3.830	16.035	188.686
West Dunbartonshire	9.976	84.736	98.176	192.888	11.186	3.106	14.292	207.180
West Lothian	15.637	85.327	224.994	325.958	17.647	6.922	24.569	350.527
Undistributed	0.128	0.000	62.400	62.528	0.000	0.000	0.000	62.528
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	23.131	23.131	23.131
Scotland	507.732	2,853.000	6,717.618	10,078.350	703.969	380.241	1,084.210	11,162.560