

SCOTTISH OFFICE

LOCAL GOVERNMENT FINANCE (SCOTLAND)

The Revenue Support Grant (Scotland) Order 1994

Report by the Secretary of State under
paragraph 2(3) of Schedule 4 to the
Abolition of Domestic Rates Etc (Scotland)
Act 1987, as amended

*Ordered by The House of Commons to be printed
17th February 1994*

EDINBURGH: HMSO

Revenue Support Grants for Scotland for 1990–91, 1991–92 and 1992–93

Introduction 1.1 Revenue support grants (“RSGs”) are made to local authorities in Scotland for the financial years 1990–91, 1991–92 and 1992–93 in accordance with section 23(2) of and Schedule 4 to the Abolition of Domestic Rates Etc (Scotland) Act 1987 (“the 1987 Act”), as amended by paragraphs 28 and 29 of Schedule 6 to the Local Government and Housing Act 1989.

1.2 In accordance with paragraph 1 of Schedule 4 to the 1987 Act, as so amended, the Secretary of State has made the Revenue Support Grant (Scotland) Order 1994 (“the 1994 Order”), specifying the local authorities to whom an RSG is payable for the financial years 1990–91, 1991–92 and 1992–93 and redetermining the amount of RSG payable to each such authority for these years. Before making the 1994 Order, the Secretary of State has consulted the Convention of Scottish Local Authorities and obtained the consent of the Treasury to the making of the Order.

1.3 As a result of recalculating the estimates of non-domestic rate income (NDRI) collectable for 1990–91, 1991–92 and 1992–93, revenue support grants for 1990–91, 1991–92 and 1992–93 are being redetermined in this Order. This replaces the amounts redetermined for 1990–91 and 1991–92 by the Revenue Support Grant (Scotland) Order 1993 (SI 1993/322) (“the 1993 Order”) and those redetermined for 1992–93 by the Revenue Support Grant (Scotland) (No 2) Order 1992 (SI 1992/1629) (“the 1992 (No 2) Order”).

1.4 The 1994 Order, together with this Report of the considerations which led to its provisions, are laid before the House of Commons in accordance with paragraph 2(3) of Schedule 4 to the 1987 Act. That paragraph provides that the Order shall have no effect until it is approved by a Resolution of that House.

Revenue Support Grants for 1990–91

Amount available for RSGs for 1990–91 2.1 The Secretary of State has determined that an amount of £26,567,632 should be added to the amount of £2,441,148,526, which as explained in paragraph 2.1 of the Report to the 1993 Order, he had redetermined as the amount available out of monies provided by Parliament for payment of RSGs to local authorities for 1990–91. The total amount payable for RSGs to local authorities for 1990–91 is now therefore £2,467,716,158.

2.2 The amount of £26,567,632 has been arrived at as a result of recalculating the estimate of non-domestic rate income (NDRI) used in calculating grant-aided expenditure and RSGs for 1990–91 and is the difference between the two estimates.

Distribution: General 3.1 The Secretary of State has decided that the addition of £26,567,632 should be achieved by adjusting the amounts paid to local authorities, in the manner explained in paragraphs 3.2 and 3.3 below, to take account of the difference between the amount of non-domestic rate income used in redetermining RSGs for 1990–91 for each authority (explained in paragraphs 3.1 and 3.2 of the Report to the 1993 Order) and the latest revision of non-domestic rate income for 1990–91. The purpose of the

adjustment is to maintain for each local authority the combined level of support through RSG and NDRI as originally estimated at the time of the making of the Revenue Support Grant (Scotland) Order 1990 (SI 1990/131) together with the additional amounts of RSG distributed by the Revenue Support Grant (Scotland) (No 2) Order 1991 (SI 1991/971).

3.2 The latest revision of aggregate amount of NDRI in respect of 1990–91 has been obtained from the levying authorities in respect of each local authority in their area in returns made to The Scottish Office in September and October 1993. These returns show that, in aggregate, the NDRI yield was lower than the estimates used in redetermining RSG for the 1993 Order by £26,567,632.

3.3 Appendix A to this Report shows

- (a) in Column 1, the amount of RSG redetermined for each local authority by the 1993 Order as explained in the Report to that Order;
- (b) in Column 2, the revised NDRI estimated by the Secretary of State to be collected for each authority as at September 1992 used in the redetermination of RSG in the 1993 Order;
- (c) in Column 3, the latest revision of the amount of NDRI in respect of that year;
- (d) in Column 4, the difference between Column 2 and Column 3; and
- (e) in Column 5, the total amount of RSG now redetermined for each local authority for 1990–91, consisting of the aggregate of the amounts set out in Columns 1 and 4. These are the amounts which are determined in Schedule 1 to the 1994 Order.

Revenue Support Grants for 1991–92

Amount available for RSGs for 1991–92

4.1 The Secretary of State has determined that an aggregate amount of £39,746,450 should be added to the amount of £2,706,628,950, which as explained in the Report to the 1993 Order, he had redetermined as the amount available out of monies provided by Parliament for payment of RSGs to local authorities for 1991–92. The total amount payable for RSGs to local authorities for 1991–92 is now therefore £2,746,375,400.

4.2 The amount of £39,746,450 has been arrived at as a result of recalculating the estimate of non-domestic rate income (NDRI) used in calculating grant aided expenditure and RSGs for 1991–92 and is the difference between the two estimates.

Distribution: General

5.1 The Secretary of State has decided that the addition of £39,746,450 should be achieved by adjusting the amounts paid to local authorities, in the manner explained in paragraphs 5.2 and 5.3 below, to take account of the difference between the amount of non-domestic rate income used in estimating GAEs and RSGs for 1991–92 for each authority (explained in paragraphs 5.1 and 5.2 of the Report to the 1993 Order) and the revised non-domestic rate income to be collected for 1991–92. The purpose of the adjustment is to maintain for each local authority the combined level of support through RSG and NDRI as originally estimated at the time of the making of the Revenue Support Grant (Scotland) Order 1991 (SI 1991/323).

5.2 The aggregate amount of NDRI collected in respect of 1991–92 has been obtained from the levying authorities in respect of each local authority in their area in returns made to The Scottish Office in September and October 1993. These returns show that, in aggregate, the NDRI yield was lower than the estimates used in calculating RSG for the 1993 Order by £39,746,450.

5.3 Appendix B to this Report shows

- (a) in Column 1, the amount of RSG redetermined for each local authority by the 1993 Order as explained in the Report to that Order;
- (b) in Column 2, the amount of NDRI estimated by the Secretary of State to be collected for each authority used in redetermining RSG in the 1993 Order;

- (c) in Column 3, the revised amount of NDRI to be collected in respect of 1991–92;
- (d) in Column 4, the difference between Column 2 and Column 3; and
- (e) in Column 5, the total amount of RSG now redetermined for each local authority for 1991–92, consisting of the aggregate of the amounts set out in Columns 1 and 4. These are the amounts which are determined in Schedule 2 to the 1994 Order.

Revenue Support Grants for 1992–93

Amount available for RSGs for 1992–93

6.1 The Secretary of State has determined that an aggregate amount of £34,542,365 should be deducted from the amount of £3,581,500,000, which as explained in the Report to the 1992 (No 2) Order, he had redetermined as the amount available out of monies provided by Parliament for payment of RSGs to local authorities for 1992–93. The total amount payable for RSGs to local authorities for 1992–93 is now therefore £3,546,957,635.

6.2 The amount of £34,542,365 has been arrived at as a result of recalculating the estimate of non-domestic rate income (NDRI) used in calculating grant aided expenditure and RSGs for 1992–93 and is the difference between the two estimates.

Distribution: General

7.1 The Secretary of State has decided that the reduction of £34,542,365 should be achieved by adjusting the amounts paid to local authorities, in the manner explained in paragraphs 7.2 and 7.3 below, to take account of the difference between the amount of non-domestic rate income used in redetermining RSGs for 1992–93 for each authority (explained in paragraphs 3.1, 3.2 and 3.3 of the Report to the 1992 (No 2) Order) and the latest revision of non-domestic rate income for 1992–93. The purpose of the adjustment is to maintain for each local authority the combined level of support through RSG and NDRI as originally estimated at the time of the making of the Revenue Support Grant (Scotland) Order 1992 (SI 1992/127) together with the additional amounts of RSG distributed by the (No 2) Order 1992.

7.2 The latest revision of aggregate amount of NDRI in respect of 1992–93 has been obtained from the levying authorities in respect of each local authority in their area in returns made to The Scottish Office in September and October 1993. These returns show that, in aggregate, the NDRI yield was in excess of the estimates used in redetermining RSG for the 1992 (No 2) Order by £34,542,365.

7.3 Appendix C to this Report shows

- (a) in Column 1, the amount of RSG redetermined for each local authority for the 1992 (No 2) Order as explained in the Report to that Order;
- (b) in Column 2, the revised NDRI estimated by the Secretary of State to be collected for each authority used in the redetermination of RSG in the 1992 (No 2) Order;
- (c) in Column 3, the latest revision of the amount of NDRI in respect of that year;
- (d) in Column 4, the difference between Column 2 and Column 3; and
- (e) in Column 5, the total amount of RSG now redetermined for each local authority for 1992–93, consisting of the aggregate of the amounts set out in Columns 1 and 4. These are the amounts which are determined in Schedule 3 to the 1994 Order.

Appendix A

| | (1) Revenue Support Grant as Re- Determined by the Revenue Support Grant (Scotland) Order 1993 | (2) Revised NDRI 1990-91 as at Sept 1992 | (3) Revised NDRI 1990-91 as at Sept 1993 | (4) Difference (Column 2 less Column 3) | (5) Revenue Support Grant as Re- Determined by the Revenue Support Grant (Scotland) Order 1994 |
|--------------------------|--|---|---|--|--|
| <i>Regional Councils</i> | £ | £ | £ | £ | £ |
| Borders | 56,818,956 | 10,496,044 | 10,400,182 | 95,862 | 56,914,818 |
| Central | 99,724,824 | 51,797,176 | 49,298,148 | 2,499,028 | 102,223,852 |
| Dumfries and Galloway | 75,065,755 | 18,332,245 | 18,177,302 | 154,943 | 75,220,698 |
| Fife | 123,728,991 | 75,031,009 | 74,584,432 | 446,577 | 124,175,568 |
| Grampian | 211,196,078 | 90,383,922 | 89,006,923 | 1,376,999 | 212,573,077 |
| Highland | 123,296,476 | 36,424,524 | 36,309,725 | 114,799 | 123,411,275 |
| Lothian | 215,067,220 | 172,519,780 | 168,897,535 | 3,622,245 | 218,689,465 |
| Strathclyde | 1,051,575,269 | 402,791,731 | 392,495,759 | 10,295,972 | 1,061,871,241 |
| Tayside | 170,253,547 | 63,039,453 | 61,913,062 | 1,126,391 | 171,379,938 |
| <i>District Councils</i> | | | | | |
| Berwickshire | 885,153 | 345,847 | 340,532 | 5,315 | 890,468 |
| Ettrick and Lauderdale | 1,288,093 | 1,000,907 | 994,121 | 6,786 | 1,294,879 |
| Roxburgh | 1,859,973 | 870,027 | 863,686 | 6,341 | 1,866,314 |
| Tweeddale | 714,889 | 293,111 | 289,642 | 3,469 | 718,358 |
| Clackmannan | 1,395,863 | 2,683,137 | 2,612,903 | 70,234 | 1,466,097 |
| Falkirk | 3,226,237 | 8,749,763 | 8,200,216 | 549,547 | 3,775,784 |
| Stirling | 2,405,019 | 6,405,981 | 6,217,757 | 188,224 | 2,593,243 |
| Annandale and Eskdale | 1,167,648 | 1,060,352 | 1,052,839 | 7,513 | 1,175,161 |
| Nithsdale | 1,738,267 | 2,043,733 | 2,024,222 | 19,511 | 1,757,778 |
| Stewartry | 786,880 | 507,120 | 502,984 | 4,136 | 791,016 |
| Wigtown | 1,526,586 | 605,414 | 601,795 | 3,619 | 1,530,205 |
| Dunfermline | 2,367,766 | 7,674,234 | 7,624,282 | 49,952 | 2,417,718 |
| Kirkcaldy | 2,562,257 | 8,417,743 | 8,331,095 | 86,648 | 2,648,905 |
| North East Fife | 2,995,506 | 2,343,494 | 2,367,521 | (24,027) | 2,971,479 |
| Aberdeen City | 6,389,936 | 17,091,064 | 16,743,687 | 347,377 | 6,737,313 |
| Banff and Buchan | 2,524,061 | 3,984,939 | 3,959,635 | 25,304 | 2,549,365 |
| Gordon | 3,588,130 | 1,394,870 | 1,378,877 | 15,993 | 3,604,123 |
| Kincardine and Deeside | 2,478,644 | 1,007,356 | 996,522 | 10,834 | 2,489,478 |
| Moray | 3,414,379 | 2,944,621 | 2,926,843 | 17,778 | 3,432,157 |
| Badenoch and Strathspey | 423,328 | 335,672 | 319,424 | 16,248 | 439,576 |
| Caithness | 1,224,094 | 799,906 | 805,444 | (5,538) | 1,218,556 |
| Inverness | 1,598,332 | 3,001,668 | 2,962,580 | 39,088 | 1,637,420 |
| Lochaber | 816,127 | 1,066,873 | 1,060,075 | 6,798 | 822,925 |
| Nairn | 589,218 | 153,782 | 153,729 | 53 | 589,271 |
| Ross and Cromarty | 3,326,620 | 1,747,380 | 1,801,326 | (53,946) | 3,272,674 |
| Skye and Lochalsh | 865,001 | 286,999 | 287,073 | (74) | 864,927 |
| Sutherland | 1,341,808 | 228,192 | 225,315 | 2,877 | 1,344,685 |
| East Lothian | 1,817,244 | 5,231,756 | 5,127,030 | 104,726 | 1,921,970 |
| Edinburgh City | 13,943,408 | 33,822,592 | 33,144,443 | 678,149 | 14,621,557 |
| Midlothian | 4,434,420 | 2,375,580 | 2,349,611 | 25,969 | 4,460,389 |
| West Lothian | 4,911,978 | 6,024,022 | 5,853,193 | 170,829 | 5,082,807 |
| Argyll and Bute | 3,689,712 | 3,653,288 | 3,660,865 | (7,577) | 3,682,135 |
| Bearsden and Milngavie | 2,275,541 | 811,459 | 812,853 | (1,394) | 2,274,147 |
| Clydebank | 3,918,565 | 2,876,435 | 2,859,314 | 17,121 | 3,935,686 |
| Clydesdale | 2,852,638 | 1,958,362 | 1,948,875 | 9,487 | 2,862,125 |
| Cumbernauld and Kilsyth | 2,183,428 | 2,696,572 | 2,584,823 | 111,749 | 2,295,177 |
| Cumnock and Doon Valley | 2,671,837 | 1,071,163 | 1,030,872 | 40,291 | 2,712,128 |
| Cunninghame | 4,674,453 | 9,113,547 | 8,826,450 | 287,097 | 4,961,550 |
| Dumbarton | 2,645,016 | 4,426,984 | 4,333,486 | 93,498 | 2,738,514 |
| East Kilbride | 1,664,025 | 3,720,975 | 3,671,364 | 49,611 | 1,713,636 |
| Eastwood | 2,761,547 | 829,453 | 828,995 | 458 | 2,762,005 |
| Glasgow City | 55,020,059 | 76,359,941 | 74,175,287 | 2,184,654 | 57,204,713 |
| Hamilton | 4,898,794 | 4,445,206 | 4,163,049 | 282,157 | 5,180,951 |
| Inverclyde | 6,679,351 | 3,296,649 | 3,296,771 | (122) | 6,679,229 |
| Kilmarnock and Loudoun | 3,777,846 | 3,100,154 | 3,049,856 | 50,298 | 3,828,144 |
| Kyle and Carrick | 4,385,694 | 5,556,306 | 5,522,876 | 33,430 | 4,419,124 |
| Monklands | 6,743,613 | 4,218,387 | 4,028,876 | 189,511 | 6,933,124 |
| Motherwell | 7,816,181 | 6,504,819 | 6,323,433 | 181,386 | 7,997,567 |
| Renfrew | 8,634,258 | 10,459,742 | 10,132,543 | 327,199 | 8,961,457 |
| Strathkelvin | 5,699,614 | 2,285,386 | 2,248,100 | 37,286 | 5,736,900 |
| Angus | 3,945,069 | 2,983,931 | 2,933,179 | 50,752 | 3,995,821 |
| Dundee City | 7,506,647 | 11,881,353 | 11,613,301 | 268,052 | 7,774,699 |
| Perth and Kinross | 5,240,056 | 5,390,944 | 5,329,937 | 61,007 | 5,301,063 |
| <i>Islands Councils</i> | | | | | |
| Orkney | 15,304,695 | 6,388,305 | 6,399,627 | (11,322) | 15,293,373 |
| Shetland | 31,465,170 | 20,086,830 | 20,069,819 | 17,011 | 31,482,181 |
| Western Isles | 39,360,736 | 4,261,264 | 4,077,821 | 183,443 | 39,544,179 |
| Scotland | 2,441,148,526 | 1,243,691,474 | 1,217,123,842 | 26,567,632 | 2,467,716,158 |

Appendix B

| | (1) Revenue Support Grant as Determined by the Revenue Support Grant (Scotland) Order 1993 | (2) Revised NDRI 1991-92 as at Sept 1992 | (3) Revised NDRI 1991-92 as at Sept 1993 | (4) Difference (Column 2 less Column 3) | (5) Revenue Support Grant as Re- Determined by the Revenue Support Grant (Scotland) Order 1994 |
|--------------------------|--|---|---|--|--|
| | £ | £ | £ | £ | £ |
| <i>Regional Councils</i> | | | | | |
| Borders | 62,606,314 | 11,363,686 | 11,211,992 | 151,694 | 62,758,008 |
| Central | 112,385,792 | 57,340,208 | 55,945,669 | 1,394,539 | 113,780,331 |
| Dumfries and Galloway | 85,633,318 | 19,555,682 | 19,297,577 | 258,105 | 85,891,423 |
| Fife | 145,946,391 | 79,944,609 | 79,405,974 | 538,635 | 146,485,026 |
| Grampian | 228,755,826 | 94,958,174 | 92,722,532 | 2,235,642 | 230,991,468 |
| Highland | 132,787,478 | 39,053,522 | 39,019,248 | 34,274 | 132,821,752 |
| Lothian | 250,821,261 | 186,909,739 | 181,405,094 | 5,504,645 | 256,325,906 |
| Strathclyde | 1,130,540,884 | 434,031,116 | 414,570,787 | 19,460,329 | 1,150,001,213 |
| Tayside | 194,454,018 | 65,899,982 | 65,712,834 | 187,148 | 194,641,166 |
| <i>District Councils</i> | | | | | |
| Berwickshire | 1,091,552 | 378,448 | 374,376 | 4,072 | 1,095,624 |
| Etrick and Lauderdale | 1,685,335 | 1,082,665 | 1,069,909 | 12,756 | 1,698,091 |
| Roxburgh | 2,168,603 | 929,397 | 919,386 | 10,011 | 2,178,614 |
| Tweeddale | 894,237 | 319,763 | 311,965 | 7,798 | 902,035 |
| Clackmannan | 2,145,746 | 2,923,254 | 2,871,371 | 51,883 | 2,197,629 |
| Falkirk | 3,532,471 | 9,728,529 | 9,406,423 | 322,106 | 3,854,577 |
| Stirling | 2,516,597 | 7,123,403 | 7,051,392 | 72,011 | 2,588,608 |
| Annandale and Eskdale | 1,344,383 | 1,164,617 | 1,151,726 | 12,891 | 1,357,274 |
| Nithsdale | 2,166,761 | 2,134,239 | 2,107,925 | 26,314 | 2,193,075 |
| Stewartry | 1,045,191 | 547,809 | 540,178 | 7,631 | 1,052,822 |
| Wigtown | 1,890,624 | 637,376 | 629,912 | 7,464 | 1,898,088 |
| Dunfermline | 3,288,792 | 8,220,208 | 8,162,525 | 57,683 | 3,346,475 |
| Kirkcaldy | 3,298,565 | 8,926,435 | 8,813,994 | 112,441 | 3,411,006 |
| North East Fife | 3,900,576 | 2,451,424 | 2,479,992 | (28,568) | 3,872,008 |
| Aberdeen City | 8,143,918 | 17,879,082 | 17,319,266 | 559,816 | 8,703,734 |
| Banff and Buchan | 2,835,508 | 4,306,492 | 4,274,016 | 32,476 | 2,867,984 |
| Gordon | 4,501,010 | 1,512,990 | 1,474,517 | 38,473 | 4,539,483 |
| Kincardine and Deeside | 2,663,458 | 1,087,542 | 1,068,544 | 18,998 | 2,682,456 |
| Moray | 4,117,561 | 2,991,439 | 2,961,734 | 29,705 | 4,147,266 |
| Badenoch and Strathspey | 562,005 | 367,995 | 350,491 | 17,504 | 579,509 |
| Caithness | 1,458,080 | 862,920 | 868,222 | (5,302) | 1,452,778 |
| Inverness | 1,804,227 | 3,165,773 | 3,134,943 | 30,830 | 1,835,057 |
| Lochaber | 1,078,408 | 1,130,592 | 1,161,550 | (30,958) | 1,047,450 |
| Nairn | 621,058 | 167,942 | 168,029 | (87) | 620,971 |
| Ross and Cromarty | 3,829,387 | 1,898,613 | 1,924,030 | (25,417) | 3,803,970 |
| Skye and Lochalsh | 1,351,645 | 314,355 | 321,156 | (6,801) | 1,344,844 |
| Sutherland | 1,211,879 | 250,121 | 248,827 | 1,294 | 1,213,173 |
| East Lothian | 3,149,170 | 5,603,830 | 5,521,097 | 82,733 | 3,231,903 |
| Edinburgh City | 21,892,589 | 36,937,411 | 35,739,774 | 1,197,637 | 23,090,226 |
| Midlothian | 4,610,380 | 2,493,620 | 2,448,384 | 45,236 | 4,655,616 |
| West Lothian | 6,471,098 | 6,416,902 | 6,242,624 | 174,278 | 6,645,376 |
| Argyll and Bute | 6,255,429 | 3,921,571 | 3,829,635 | 91,936 | 6,347,365 |
| Bearsden and Milngavie | 2,629,529 | 860,471 | 854,060 | 6,411 | 2,635,940 |
| Clydebank | 3,874,051 | 2,965,949 | 2,869,217 | 96,732 | 3,970,783 |
| Clydesdale | 3,405,087 | 2,258,913 | 2,198,833 | 60,080 | 3,465,167 |
| Cumbernauld and Kilsyth | 2,375,004 | 2,811,996 | 2,762,089 | 49,907 | 2,424,911 |
| Cumnock and Doon Valley | 2,969,215 | 1,195,785 | 1,148,806 | 46,979 | 3,016,194 |
| Cunninghame | 4,890,104 | 9,615,896 | 9,339,009 | 276,887 | 5,166,991 |
| Dumbarton | 2,692,458 | 4,680,542 | 4,604,767 | 75,775 | 2,768,233 |
| East Kilbride | 1,596,759 | 4,025,241 | 3,918,048 | 107,193 | 1,703,952 |
| Eastwood | 3,372,411 | 889,589 | 883,699 | 5,890 | 3,378,301 |
| Glasgow City | 52,407,600 | 82,153,400 | 77,854,313 | 4,299,087 | 56,706,687 |
| Hamilton | 5,677,284 | 4,794,716 | 4,559,772 | 234,944 | 5,912,228 |
| Inverclyde | 7,045,634 | 3,694,366 | 3,576,372 | 117,994 | 7,163,628 |
| Kilmarnock and Loudoun | 3,900,702 | 3,267,298 | 3,211,654 | 55,644 | 3,956,346 |
| Kyle and Carrick | 4,641,469 | 5,980,531 | 5,875,973 | 104,558 | 4,746,027 |
| Monklands | 8,346,348 | 4,432,652 | 4,288,173 | 144,479 | 8,490,827 |
| Motherwell | 9,174,776 | 6,743,224 | 6,400,711 | 342,513 | 9,517,289 |
| Renfrew | 10,657,230 | 11,263,770 | 10,708,231 | 555,539 | 11,212,769 |
| Strathkelvin | 6,265,986 | 2,496,014 | 2,398,326 | 97,688 | 6,363,674 |
| Angus | 4,922,468 | 3,085,532 | 3,049,176 | 36,356 | 4,958,824 |
| Dundee City | 10,874,056 | 12,365,944 | 12,177,679 | 188,265 | 11,062,321 |
| Perth and Kinross | 6,103,865 | 5,728,135 | 5,841,071 | (112,936) | 5,990,929 |
| <i>Islands Councils</i> | | | | | |
| Orkney | 17,334,993 | 6,363,007 | 6,393,764 | (30,757) | 17,304,236 |
| Shetland | 33,777,847 | 19,775,153 | 19,730,697 | 44,456 | 33,822,303 |
| Western Isles | 46,236,549 | 4,589,451 | 4,404,537 | 184,914 | 46,421,463 |
| Scotland | 2,706,628,950 | 1,332,971,050 | 1,293,288,597 | 39,682,453 | 2,746,311,403 |

Appendix C

| | (1) Revenue Support Grant as Determined by the Revenue Support Grant (Scotland) (No 2) Order 1992 | (2) Revised NDRI 1992-93 as at Sept 1992 | (3) Revised NDRI 1992-93 as at Sept 1993 | (4) Difference (Column 2 less Column 3) | (5) Revenue Support Grant as Re- Determined by the Revenue Support Grant (Scotland) Order 1994 |
|--------------------------|---|---|---|--|--|
| | £ | £ | £ | £ | £ |
| <i>Regional Councils</i> | | | | | |
| Borders | 76,344,000 | 11,334,000 | 11,431,276 | (97,276) | 76,246,724 |
| Central | 145,141,000 | 56,596,000 | 57,051,697 | (455,697) | 144,685,303 |
| Dumfries and Galloway | 105,594,000 | 18,498,000 | 20,075,717 | (1,577,717) | 104,016,283 |
| Fife | 192,923,000 | 73,975,000 | 79,766,351 | (5,791,351) | 187,131,649 |
| Grampian | 294,382,000 | 90,135,000 | 95,695,030 | (5,560,030) | 288,821,970 |
| Highland | 157,424,000 | 40,100,000 | 40,044,985 | 55,015 | 157,479,015 |
| Lothian | 353,487,000 | 177,813,000 | 187,490,855 | (9,677,855) | 343,809,145 |
| Strathclyde | 1,403,874,000 | 425,810,000 | 430,415,210 | (4,605,210) | 1,399,268,790 |
| Tayside | 245,093,000 | 66,253,000 | 66,188,774 | 64,226 | 245,157,226 |
| <i>District Councils</i> | | | | | |
| Berwickshire | 1,652,000 | 334,000 | 350,067 | (16,067) | 1,635,933 |
| Ettrick and Lauderdale | 2,618,000 | 974,000 | 977,820 | (3,820) | 2,614,180 |
| Roxburgh | 3,038,000 | 842,000 | 828,709 | 13,291 | 3,051,291 |
| Twcceddale | 1,309,000 | 281,000 | 291,288 | (10,288) | 1,298,712 |
| Clackmannan | 4,262,000 | 2,334,000 | 2,376,235 | (42,235) | 4,219,765 |
| Falkirk | 10,030,000 | 7,585,000 | 7,579,173 | 5,827 | 10,035,827 |
| Stirling | 6,770,000 | 5,569,000 | 5,672,589 | (103,589) | 6,666,411 |
| Annandale and Eskdale | 2,482,000 | 932,000 | 1,057,300 | (125,300) | 2,356,700 |
| Nithsdale | 4,409,000 | 1,741,000 | 1,837,231 | (96,231) | 4,312,769 |
| Stewartry | 1,715,000 | 430,000 | 470,368 | (40,368) | 1,674,632 |
| Wigtown | 2,880,000 | 499,000 | 550,387 | (51,387) | 2,828,613 |
| Dunfermline | 10,028,000 | 5,484,000 | 5,812,458 | (328,458) | 9,699,542 |
| Kirkcaldy | 11,155,000 | 5,873,000 | 6,371,336 | (498,336) | 10,656,664 |
| North East Fife | 6,975,000 | 1,603,000 | 1,802,591 | (199,591) | 6,775,409 |
| Aberdeen City | 16,641,000 | 15,428,000 | 16,336,653 | (908,653) | 15,732,347 |
| Banff and Buchan | 5,713,000 | 3,760,000 | 3,937,177 | (177,177) | 5,535,823 |
| Gordon | 6,755,000 | 1,373,000 | 1,500,862 | (127,862) | 6,627,138 |
| Kincardine and Deeside | 4,150,000 | 1,048,000 | 1,073,500 | (25,500) | 4,124,500 |
| Moray | 7,451,000 | 2,604,000 | 2,846,978 | (242,978) | 7,208,022 |
| Badenoch and Strathspey | 847,000 | 317,000 | 284,560 | 32,440 | 879,440 |
| Caithness | 2,319,000 | 684,000 | 704,800 | (20,800) | 2,298,200 |
| Inverness | 3,939,000 | 2,474,000 | 2,480,384 | (6,384) | 3,932,616 |
| Lochaber | 1,709,000 | 941,000 | 982,395 | (41,395) | 1,667,605 |
| Nairn | 917,000 | 130,000 | 131,946 | (1,946) | 915,054 |
| Ross and Cromarty | 5,665,000 | 1,537,000 | 1,502,850 | 34,150 | 5,699,150 |
| Skye and Lochalsh | 1,779,000 | 253,000 | 267,602 | (14,602) | 1,764,398 |
| Sutherland | 1,693,000 | 207,000 | 202,920 | 4,080 | 1,697,080 |
| East Lothian | 7,563,000 | 3,891,000 | 4,159,923 | (268,923) | 7,294,077 |
| Edinburgh City | 49,722,000 | 24,762,000 | 25,780,187 | (1,018,187) | 48,703,813 |
| Midlothian | 8,101,000 | 1,666,000 | 1,941,099 | (275,099) | 7,825,901 |
| West Lothian | 13,663,000 | 4,285,000 | 4,586,068 | (301,068) | 13,361,932 |
| Argyll and Bute | 9,834,000 | 2,878,000 | 2,937,678 | (59,678) | 9,774,322 |
| Bearsden and Milngavie | 4,026,000 | 615,000 | 615,414 | (414) | 4,025,586 |
| Clydebank | 6,029,000 | 2,121,000 | 2,190,381 | (69,381) | 5,959,619 |
| Clydesdale | 5,814,000 | 1,631,000 | 1,792,439 | (161,439) | 5,652,561 |
| Cumbernauld and Kilsyth | 5,078,000 | 1,972,000 | 2,079,977 | (107,977) | 4,970,023 |
| Cumnock and Doon Valley | 4,539,000 | 913,000 | 893,360 | 19,640 | 4,558,640 |
| Cunninghame | 11,991,000 | 7,342,000 | 7,322,210 | 19,790 | 12,010,790 |
| Dumbarton | 6,852,000 | 3,267,000 | 3,353,376 | (86,376) | 6,765,624 |
| East Kilbride | 5,346,000 | 2,709,000 | 3,005,424 | (296,424) | 5,049,576 |
| Eastwood | 5,132,000 | 636,000 | 621,702 | 14,298 | 5,146,298 |
| Glasgow City | 89,957,000 | 64,315,000 | 62,648,673 | 1,666,327 | 91,623,327 |
| Hamilton | 10,384,000 | 3,309,000 | 3,507,094 | (198,094) | 10,185,906 |
| Inverclyde | 11,281,000 | 2,479,000 | 2,690,167 | (211,167) | 11,069,833 |
| Kilmarnock and Loudoun | 7,188,000 | 2,358,000 | 2,389,171 | (31,171) | 7,156,829 |
| Kyle and Carrick | 9,900,000 | 4,349,000 | 4,469,369 | (120,369) | 9,779,631 |
| Monklands | 13,498,000 | 3,124,000 | 3,280,169 | (156,169) | 13,341,831 |
| Motherwell | 16,108,000 | 4,821,000 | 4,961,415 | (140,415) | 15,967,585 |
| Renfrew | 20,053,000 | 8,052,000 | 8,408,889 | (356,889) | 19,696,111 |
| Strathkelvin | 9,169,000 | 1,637,000 | 1,892,321 | (255,321) | 8,913,679 |
| Angus | 8,296,000 | 2,337,000 | 2,350,394 | (13,394) | 8,282,606 |
| Dundee City | 19,424,000 | 9,600,000 | 9,492,819 | 107,181 | 19,531,181 |
| Perth and Kinross | 10,537,000 | 4,533,000 | 4,610,227 | (77,227) | 10,459,773 |
| <i>Islands Councils</i> | | | | | |
| Orkney | 25,045,000 | 5,175,000 | 5,483,678 | (308,678) | 24,736,322 |
| Shetland | 30,188,000 | 17,124,000 | 18,029,466 | (905,466) | 29,282,534 |
| Western Isles | 53,619,000 | 4,148,000 | 4,459,201 | (311,201) | 53,307,799 |
| Scotland | 3,581,500,000 | 1,221,800,000 | 1,256,342,365 | (34,542,365) | 3,546,957,635 |

HMSO publications are available from:

HMSO Bookshops

71 Lothian Road, Edinburgh, EH3 9AZ

031-228 4181 Fax 031-229 2734

49 High Holborn, London, WC1V 6HB

(counter service only)

071-873 0011 Fax 071-873 8200

258 Broad Street, Birmingham, B1 2HE

021-643 3740 Fax 021-643 6510

33 Wine Street, Bristol, BS1 2BQ

0272 264306 Fax 0272 294515

9-21 Princess Street, Manchester, M60 8AS

061-834 7201 Fax 061-833 0634

16 Arthur Street, Belfast, BT1 4GD

0232 238451 Fax 0232 235401

HMSO Publications Centre

(Mail, fax and telephone orders only)

PO Box 276, London, SW8 5DT

Telephone orders 071-873 9090

General enquiries 071-873 0011

(queuing system in operation for both numbers)

Fax orders 071-873 8200

HMSO's Accredited Agents

(see Yellow Pages)

And through good booksellers

ISBN 0-10-223294-6



9 780102 232943