Grant Aided Expenditure - Latest GAEs

1. The Scottish Government’s Grant Aided Expenditure (GAE) assessments provide details of the underlying allocations which determine the distribution of the majority of funding across the 32 Scottish Local Authorities. The figures shown are as at Finance Circular 2/2019.

2. The vast majority of individual GAE totals (that is, the amount available for distribution between the 32 Local Authorities) remain at 2007-08 levels. This is in keeping with the practice introduced for the 2008-11 settlement. The underlying data used to allocate these totals has been updated and so the distribution of funds amongst Local Authorities has changed.

3. Any additional changes in funding resulting from subsequent Spending Reviews are distributed using the GAE (plus Special islands Needs Allowance (SINA)) total for each local authority as they are no longer earmarked for particular GAE assessments.

Green Book PDF and Excel Tables  Green Book 2019-20

4. The published Grant Aided Expenditure (GAE) tables (known as The Green Book”) can also be accessed in Excel format. The Excel spreadsheets contain the formulas used for calculating the allocation shares.

   2019-20 GAE Calculations
   2019-20 Green Book Annexes
   Map of Scottish Local Authorities

The Client Group Approach

5. GAE is a systematic means of allocating the pre-determined Spending Review funding totals equitably amongst local authorities, based on a ‘Client Group Approach’. This Client Group Approach is an evidence-based method used to estimate relative proportions for Local Authorities of individual GAE lines and does not determine the level of provision in absolute terms, nor its allocation between different services. A full description of the Client Group Approach is provided in Finance Circular 11/1992.

Non-GAE Funding

6. With effect from 2008 the quantum and distribution of all new funding streams for local authorities have been discussed and agreed with COSLA. As a result each new funding stream has its own bespoke distribution and the attached table provides, the name, the quantum, the distribution methodology and relevant comments relating to any potential review of these distributions. This is the first time these have been published and the intention is that for future years the Grant Aided Expenditure “Green Book” will be expanded to include these allocations as well.