The means for decoding the at least one azimuth index and/or at least one elevation index of the frame based on the reduced allocation of bits distribution may be further for: determining an allocation of bits for decoding the at least one azimuth index and/or at least one elevation index for a sub-band based on the reduced distribution; entropy decoding the at least one azimuth index and/or at least one elevation index based on a signalling bit indicating entropy encoding and fixed rate decoding otherwise; distributing any available bits from the difference of the allocation of bits for decoding the at least one azimuth index and/or at least one elevation index for a sub-band and the sum of the number of bits decoding the sub-band and the signalling bit for further allocation of bits for decoding the at least one azimuth index and/or at least one elevation index for a further sub-band or decreasing a further allocation of bits for decoding the at least one azimuth index and/or at least one elevation index for a further sub-band by one bit otherwise.

The means for decoding the at least one azimuth index and/or at least one elevation index of the frame based on the reduced allocation of bits distribution may be further for: determining an allocation of bits for decoding the at least one azimuth index and/or at least one elevation index for a last sub-band based on the reduced distribution; and fixed rate decoding the at least one azimuth index and/or at least one elevation index for a last sub-band based on the reduced distribution allocation of bits.

The means for entropy decoding the at least one azimuth index and/or at least one elevation index may be means for Golomb Rice decoding with two GR parameter values.

According to a third aspect there is provided a method comprising: receiving values for sub-bands of the frame, the values comprising at least one azimuth value, at least one elevation value and at least one energy ratio value for each sub-band; determining an allocation of first number of bits to encode the values of the frame, wherein the first number of bits are fixed; encoding at least one energy ratio value of the frame based on a defined allocation of a second number of bits from the first number of bits; encoding the at least one azimuth value and/or at least one elevation value of the frame based on a defined allocation of a third number of bits from the