the third number of bits on a sub-band-by-sub-band basis, the reduced estimate based on the initial estimate and the defined allocation of the second number of bits.

The apparatus caused to encode 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 first number of bits, wherein the third number of bits is variably distributed on a sub-band-by-sub-band basis may further be caused to encode on a sub-band-by-sub-band basis by performing: determine an allocation of bits for encoding the at least one azimuth index and/or at least one elevation index for a sub-band based on the reduced distribution; estimate a number of bits required to entropy encode the at least one azimuth index and/or at least one elevation index; entropy encode the at least one azimuth index and/or at least one elevation index based on the number of bits required to entropy encode the at least one azimuth index and/or at least one elevation index being less than the allocation of bits for encoding the at least one azimuth index and/or at least one elevation index for a sub-band and fixed rate encoding based on the allocation of bits otherwise; generate a signalling bit identifying the encoding of the at least one azimuth index and/or at least one elevation index; distribute any available bits from the difference of the allocation of bits for encoding 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 encoding the sub-band and the signalling bit for further allocation of bits for encoding 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 encoding the at least one azimuth index and/or at least one elevation index for a further sub-band by one bit otherwise.

The apparatus caused to encode 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 first number of bits, wherein the third number of bits is variably distributed on a sub-band-by-sub-band basis may further be caused to encode on a sub-band-by-sub-band basis by performing: determine an allocation of bits for encoding 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 encode the at